FOR BHF USE

LL2

Supportive Living Facility

2018

STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2018)

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 RD (Number) PONTIAC (City) 61764 (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	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	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 01/01/2018 to 12/31/2018 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., 8140 RIVER DRIVE, 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

Facility Name PONTIAC SUPPORTIVE LIVING Report Period Beginning: 01/01/2018 Ending: 12/31/2018

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days
Date of change in certified units / /

	1 Units at Beginning of Report Period	2 Type of Apartment	3 Units at End of Report Period	4 Unit Days During Report Period	
1	60	Single Unit Apartment	60	21,900	1
2		Double Unit Apartment			2
3		Other			3
4	60	TOTALS	60	21,900	4

B. Census-For the entire report period.

	1 Type of Unit	2 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	11,701	8,024		19,725	5
6	Double Unit					6
7	Other					7
8	TOTALS	11,701	8,024		19,725	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 90.07%

D. Indicate the number of paid bed-hold days the SLF had during this year
Also, indicate the number of unpaid bed-hold days the SLF had during this year.
(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 [X]

F. Does the BALANCE SHEET reflect any non-SLF assets?
YES [ ] NO [X]

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

H. ACCOUNTING BASIS

ACCRUAL	MODIFIED CASH*	CASH*
[X]	[ ]	[ ]

I. Is your fiscal year identical to your tax year? [X] YES [ ] NO
Tax Year: Fiscal Year:
* 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 principal?
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 principal?
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 principal?
If no, explain.

Facility Name: PONTIAC SUPPORTIVE LIVING **Report Period Beginning: 01/01/2018 Ending: 12/31/2018**

IV. COST CENTER EXPENSES (please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	154,364	157,917	1,200	313,481		313,481	1
2	Housekeeping, Laundry and Maintenance	59,978	59,883	59,605	179,466		179,466	2
3	Heat and Other Utilities			63,274	63,274		63,274	3
4	Other (specify):							4
5	**TOTAL General Services**	214,342	217,800	124,079	556,221		556,221	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	237,988	8,071		246,059		246,059	6
7	Activities and Social Services	28,116		41,469	69,585		69,585	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	266,104	8,071	41,469	315,644		315,644	9
	C. General Administration							
10	Administrative and Clerical	87,185	16,841	76,203	180,229	3,600	183,829	10
11	Marketing Materials, Promotions and Advertising	18,157		58,640	76,797		76,797	11
12	Employee Benefits and Payroll Taxes			96,841	96,841		96,841	12
13	Insurance-Property, Liability and Malpractice			20,991	20,991		20,991	13
14	Other (specify):							14
15	**TOTAL General Administration**	105,342	16,841	252,675	374,858	3,600	378,458	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	585,788	242,712	418,223	1,246,723	3,600	1,250,323	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			1,781	1,781	173,981	175,762	17
18	Interest			2,271	2,271	240,508	242,779	18
19	Real Estate Taxes					60,378	60,378	19
20	Rent -- Facility and Grounds			625,102	625,102	(625,102)		20
21	Rent -- Equipment			12,327	12,327		12,327	21
22	Other (specify):							22
23	**TOTAL Ownership**			641,481	641,481	(150,235)	491,246	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	585,788	242,712	1,059,704	1,888,204	(146,635)	1,741,569	24

Facility Name: PONTIAC SUPPORTIVE LIVING Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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	1.5	23.75	2
3	Certified Nurse Assistants	6.0	11.50	3
4	Activity Director & Assistants	1.0	11.15	4
5	Social Service Workers			5
6	Head Cook	1.0	18.60	6
7	Cook Helpers/Assistants	7.0	9.20	7
8	Dishwashers			8
9	Maintenance Workers	1.0	14.10	9
10	Housekeepers	1.0	9.00	10
11	Laundry			11
12	Managers	1.0	24.05	12
13	Other Administrative			13
14	Clerical	1.0	15.30	14
15	Marketing	1.0	21.85	15
16	Other			16
17	Total (lines 1 thru 16)	21.5	$	17

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	NA			$	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

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES		OTHER RELATED BUSINESS ENTITIES		
Name 1	City 2	Name 3	City 4	Type of Business 5
THE POINTE AT KILPATRICK	CRESTWOOD	PONTIAC LANDLORD LLC	PONTIAC	PROPCO
PARK POINT SUPPORTIVE LIVING	MORRIS			
CRYSTAL CREEK ASSISTED LIVING	MICHIGAN			

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 [X]
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 [X] 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).

Facility Name: PONTIAC SUPPORTIVE LIVING Report Period Beginning: 01/01/2018 Ending: 12/31/2018

VIII. OWNERSHIP COSTS

A. Purchase price of land 750,000 Year land was acquired 2016

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	$ 219,424	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	COUNTERTOPS, DOORS, FRAMES			2017	13,426		39	344	344	688	6
7	PARKING LOT REPAIRS			2017	17,300		15	1,153	1,153	2,306	7
8	ELECTRICAL WIRING CAFETERIA, OFFICE, DRINK			2017	5,377		39	138	138	276	8
9	DEMO AND REBUILD OFFICE & NOOK			2017	17,478		39	448	448	896	9
10	FLOORING			2018	88,602		39	2,272	2,272	2,272	10
11	CABINETS & LIGHTING			2018	9,787		39	251	251	251	11
12	PIPING AND DRAINS FOR JUICE BAR SINK			2018	3,911		39	100	100	100	12
13											13
14											14
15						175,762			(175,762)		15
16											16
17	TOTAL (lines 1 thru 16)				$ 4,434,638	$ 175,762		$ 114,418	$ (61,344)	$ 226,213	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	$ 42,625	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	$ 228,543	$	$ 22,854	22,854		$ 42,625	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: 01/01/2018 Ending: 2/31/2018

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: NA

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** YES	2 Related** NO	3 Purpose of Loan	4 Date of Note	6 Amount of Note Original	6 Amount of Note Balance	7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	A. Directly Facility Related Long-Term										
1	BUSEY BAK		X	MORTGAGE	11/30/16	$ 6,000,000	$ 5,842,743	11/30/19	3.2500	$ 208,784	1
2	PONTIAC NORTHWEST HOLDIN		X	NOTE	11/30/16	750,000		11/30/18	5.0000	31,724	2
3					/ /			/ /			3
	Working Capital										
4	BUSEY BAK		X	WORKING CAPITAL	/ /			/ /		2,271	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$ 6,750,000	$ 5,842,743			$ 242,779	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 6,750,000	$ 5,842,743			$ 242,779	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: PONTIAC SUPPORTIVE LIVING **Report Period Beginning:** 01/01/2018 **Ending:** 12/31/2018

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 88,533	$ 142,393	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	290,704	290,704	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	31,351	31,351	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): ESCROW		20,475	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 410,588	$ 484,923	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)	(8,460)	(390,490)	17
18	Deferred Charges		23,205	18
19	Organization & Pre-Operating Costs		19,512	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(13,550)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): GOODWILL NET		2,066,667	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,672	$ 7,118,527	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 413,260	$ 7,603,450	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	19,509	19,509	28
29	Short-Term Notes Payable		100,000	29
30	Accrued Salaries Payable	16,435	16,435	30
31	Accrued Taxes Payable	1,683	63,683	31
32	Accrued Interest Payable		13,396	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	DUE MEMBERS		1,500,000	35
36				36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 37,627	$ 1,722,023	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		5,842,743	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)**	$	$ 5,842,743	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 37,627	$ 7,564,766	45
46	**TOTAL EQUITY**	$ 375,633	$ 38,684	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 413,260	$ 7,603,450	47

***(See instructions.)**

Facility Name: PONTIAC SUPPORTIVE LIVING Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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

	I. Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 2,045,569	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 2,045,569	3
	B. Other Operating Revenue		
4	Special Services	15,263	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)**	$ 15,263	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**	32,079	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 32,079	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 2,092,911	18

	II. Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	556,221	19
20	Health Care/ Personal Care	315,644	20
21	General Administration	374,858	21
	B. Capital Expense		
22	Ownership	641,481	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)**	$ 1,888,204	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 204,707	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 204,707	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	$ 1,140,412	32
33	Private Pay - Net Inpatient Revenue	905,157	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	$ 2,045,569	37

PONTIAC SUPPORTIVE LIVING LLC
RELATED PARTY
PAGE 3 COLUMN 5

	LINE	
RENT	20	(625,102)
PROFESSIONAL FEES	10	3,600
DEPRECIATION	17	173,981
INTEREST	18	240,508
REAL ESTATE TAX	19	60,378
		(146,635)