

		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: 1000033

Facility Name: THE POINTE AT KILPATRICK

Address: 14230 S KILPATRICK CRESTWOOD 60445

Number City Zip Code

County: COOK

Telephone Number: (708) 293-0010 Fax # (708) 293-0020

Federal Employer ID Number:

Date Current Owners were Certified: 12/01/03

Type of Ownership:

<input type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL
<input type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State
<input type="checkbox"/>	Trust	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	County
IRS Exemption Code		<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Other
		<input checked="" type="checkbox"/>	"Sub-S" Corp.		
		<input type="checkbox"/>	Limited Liability Co.		
		<input type="checkbox"/>	Trust		
		<input type="checkbox"/>	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 THE POINTE AT KILPATRICK

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	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	44	Single Unit Apartment	44	16,060	1
2	78	Double Unit Apartment	78	28,470	2
3		Other			3
4	122	TOTALS	122	44,530	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	8,987	10,522		19,509	5
6	Double Unit	17,891	5,108		22,999	6
7	Other					7
8	TOTALS	26,878	15,630		42,508	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 95.46%

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 X MODIFIED CASH* CASH*

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

Tax Year: 2018 Fiscal Year: 2018

* 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.

STATE OF ILLINOIS

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Facility Name: THE POINTE AT KILPATRICK

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 1	Supplies 2	Other 3	Total 4			
	A. General Services							
1	Dietary and Food Purchase	382,316	366,703	11,399	760,418	(2,002)	758,416	1
2	Housekeeping, Laundry and Maintenance	146,593	126,558	67,069	340,220		340,220	2
3	Heat and Other Utilities			132,681	132,681	(5,881)	126,800	3
4	Other (specify):Scavenger & Exterminating Services			12,630	12,630		12,630	4
5	TOTAL General Services	528,909	493,261	223,779	1,245,949	(7,883)	1,238,066	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	877,219	11,050		888,269		888,269	6
7	Activities and Social Services	84,815	23,242		108,057		108,057	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	962,034	34,292		996,326		996,326	9
	C. General Administration							
10	Administrative and Clerical	364,923	44,495	440,986	850,404	(194)	850,210	10
11	Marketing Materials, Promotions and Advertising	207,204		61,272	268,476		268,476	11
12	Employee Benefits and Payroll Taxes			353,798	353,798		353,798	12
13	Insurance-Property, Liability and Malpractice			80,307	80,307		80,307	13
14	Other (specify):							14
15	TOTAL General Administration	572,127	44,495	936,363	1,552,985	(194)	1,552,791	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	2,063,070	572,048	1,160,142	3,795,260	(8,077)	3,787,183	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			546,760	546,760	(83,116)	463,644	17
18	Interest			217,404	217,404	(24,994)	192,410	18
19	Real Estate Taxes			126,140	126,140		126,140	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			12,506	12,506		12,506	21
22	Other (specify):Mortgage Insurance			44,272	44,272		44,272	22
23	TOTAL Ownership			947,082	947,082	(108,110)	838,972	23
24	GRAND TOTAL (Sum of lines 16 and 23)	2,063,070	572,048	2,107,224	4,742,342	(116,187)	4,626,155	24

Facility Name: THE POINTE AT KILPATRICK

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	\$ 25.00	1
2	Licensed Practical Nurses	4	32.25	2
3	Certified Nurse Assistants	16	13.91	3
4	Activity Director & Assistants	2	19.37	4
5	Social Service Workers			5
6	Head Cook	5	14.79	6
7	Cook Helpers/Assistants	13	10.66	7
8	Dishwashers			8
9	Maintenance Workers	2	19.63	9
10	Housekeepers	3	11.49	10
11	Laundry			11
12	Managers	3	25.20	12
13	Other Administrative	2	39.20	13
14	Clerical	4	10.20	14
15	Marketing	2	32.36	15
16	Other Director of Nursing	1	38.46	16
17	Total (lines 1 thru 16)	58	\$ 17.29	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
PARK POINT SUPPORTIVE LIVING	MORRIS
PONTIAK SUPPORTIVE LIVING	PONTIAK
CRYSTAL GREEK SUPPORTIVE LIVING	CANTON MI

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

Facility Name: THE POINTE AT KILPATRICK

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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				2003	\$ 12,408,081	\$ 451,203	28	\$ 451,203	\$	\$ 6,756,755	1
2				2003	438,754	15,955	28	15,955		401,694	2
3				2003	300,000	10,909	28	10,909		145,000	3
4											4
5											5
	Improvement Type										
6	REMODEL NURSES' STATION, KITCHEN &										6
7	DINING AREA & RECEPTIONAL DESK			2013	46,000	1,673	27.5	1,673		9,201	7
8	REPLACE WALKS ON NORTHSIDE OF BUILDING										8
9	AND INSTALL ADA PLACARD			2014	7,850	285	27.5	285		1,152	9
10	ROOF SHINGLE AND FASCIA REPAIRS			2014	7,000	255	27.5	255		1,010	10
11	REMODELING SAMPLE SHARED SUITE #216A & B,										11
12	1 AND 3RD SAMPLE BEDROOM # 219 & #308			2015	58,058	2,110	27.5	2,110		7,386	12
13	BEDROOM UNITS #221,309 &319 INTERIOR										13
14	RENOVATION			2015	76,554	2,785	27.5	2,785		14,030	14
15	BEDROOM UNITS #104,106,119,121,124,125,126,128,										15
16	208,209,301,302,304 INTERIOR RENOVATION			2016	233,240	8,483	27.5	8,483		22,018	16
17	TOTAL (lines 1 thru 16)				\$ 13,575,537	\$ 493,658		\$ 493,658	\$	\$ 7,358,246	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	\$ 1,186,614	\$ 42,477	\$ 125,593	83,116	3-10	\$ 887,574	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 1,186,614	\$ 42,477	\$ 125,593	83,116		\$ 887,574	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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 5, Carried Forward		\$ 13,575,537	\$ 493,658		\$ 493,658	\$	\$ 7,358,246	1
2	BEDROOM UNITS # 120, 122, 127, 205, 213, 223, 208, 209, 302,								2
3	304 INTERIOR RENOVATION	2017	113,657	4,134	27.5	4,134		7,463	3
4	WIRELESS ACCESS POINT THROUGH OUT THE BUILDING	2018	17,275	628	27.5	628		628	4
5	COURTYARD PLANTINGS - INSTALL MATERIALS	2018	10,045	365	27.5	365		365	5
6	INSTALLED NEW CERAMIC FLOOR & WALL TILES	2018	8,450	307	27.5	307		307	6
7	UPDATYE WIRELESS INTERNET THROUGH OUT BUILDING	2018	72,775	2,646	27.5	2,646		2,646	7
8	TWO BOILER AND STORAGE TANK REPLACEMENT	2018	51,600	1,876	27.5	1,876		1,876	8
9	INTERIOR COMMON AREA PAINTING	2018	18,400	669	27.5	669		669	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,867,739	\$ 504,283		\$ 504,283	\$	\$ 7,372,200	34

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

Facility Name: THE POINTE AT KILPATRICK

Report Period Beginning: 01/01/2018 Ending: 2/31/2018

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 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	MERCHANTS CAPITAL	X		MORTGAGE	12/1/02	\$ 10,000,000	\$ 8,778,528	1/1/53	2.4200	\$ 214,266	1
2	LOAN COST	X			12/5/03	123,675	104,663	/ /		3,138	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 10,123,675	\$ 8,883,191			\$ 217,404	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 10,123,675	\$ 8,883,191			\$ 217,404	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: THE POINTE AT KILPATRICK

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	\$ 616,961	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	542,329		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	3,876		6
7	Other Prepaid Expenses	90,748		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): ESCROW DEPOSITS	424,984		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,678,898	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	350,000		13
14	Buildings, at Historical Cost	13,867,738		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,186,614		16
17	Accumulated Depreciation (book methods)	(8,462,658)		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 LOAN FEES	71,663		22
23	Other(specify): SYNDICATION COSTS	33,000		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,046,357	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,725,255	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 55,117	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	161,510		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	57,022		30
31	Accrued Taxes Payable	152,039		31
32	Accrued Interest Payable	17,704		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	PREPAID REVENUE	520,477		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 963,869	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	8,778,528		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)	\$ 8,778,528	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 9,742,397	\$	45
46	TOTAL EQUITY	\$ (1,017,142)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,725,255	\$	47

*(See instructions.)

Facility Name: THE POINTE AT KILPATRICK

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.)

1			
	I. Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 5,145,703	1
2	Discounts and Allowances	(112,723)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 5,032,980	3
	B. Other Operating Revenue		
4	Special Services		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)	\$	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	24,994	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 24,994	14
	D. Other Revenue (specify):		
15	VENDING COMMISSIONS	522	15
16	COMMUNITY & APPLICATION FEES	60,054	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 60,576	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 5,118,550	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,245,949	19
20	Health Care/ Personal Care	996,326	20
21	General Administration	1,552,985	21
	B. Capital Expense		
22	Ownership	947,082	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)	\$ 4,742,342	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 376,208	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 376,208	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 2,623,465	32
33	Private Pay - Net Inpatient Revenue	2,522,238	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 5,145,703	37

THE POINTE AT KILPATRICK, LP
01/01/2018-12/31/2019

DESCRIPTION	AMOUNT
SALES TAX ON FOOD	(2,002)
CABLE TV - RESIDENT ROOMS	(5,881)
PENALTIES	(194)
STRAIGHT LINE DEPRECIATION	(83,116)
INTEREST INCOME	(24,994)
TOTAL ADJUSTMENT	(116,187)