

		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: 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:

☐	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 1/1/2019 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

Facility Name THE POINTE AT KILPATRICK

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

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	9,225	5,771		14,996	5
6	Double Unit	20,126	7,115		27,241	6
7	Other					7
8	TOTALS	29,351	12,886		42,237	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 94.85%

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: 2019 Fiscal Year: 2019

* 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:

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	478,979	412,197	8,984	900,160	(2,116)	898,044	1
2	Housekeeping, Laundry and Maintenance	165,772	94,707	104,183	364,662		364,662	2
3	Heat and Other Utilities			148,093	148,093	(33,522)	114,571	3
4	Other (specify):Scavenger & Exterminating Services			18,217	18,217		18,217	4
5	TOTAL General Services	644,751	506,904	279,477	1,431,132	(35,638)	1,395,494	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	1,109,942	13,396		1,123,338		1,123,338	6
7	Activities and Social Services	94,902	24,641		119,543		119,543	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	1,204,844	38,037		1,242,881		1,242,881	9
	C. General Administration							
10	Administrative and Clerical	389,794	22,171	356,337	768,302	(2,111)	766,191	10
11	Marketing Materials, Promotions and Advertising	208,581		44,122	252,703		252,703	11
12	Employee Benefits and Payroll Taxes			378,724	378,724		378,724	12
13	Insurance-Property, Liability and Malpractice			73,611	73,611		73,611	13
14	Other (specify):							14
15	TOTAL General Administration	598,375	22,171	852,794	1,473,340	(2,111)	1,471,229	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	2,447,970	567,112	1,132,271	4,147,353	(37,749)	4,109,604	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			566,506	566,506	(75,001)	491,505	17
18	Interest			212,514	212,514	(3,604)	208,910	18
19	Real Estate Taxes			135,118	135,118		135,118	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			16,557	16,557		16,557	21
22	Other (specify):Mortgage Insurance			43,442	43,442		43,442	22
23	TOTAL Ownership			974,137	974,137	(78,605)	895,532	23
24	GRAND TOTAL (Sum of lines 16 and 23)	2,447,970	567,112	2,106,408	5,121,490	(116,354)	5,005,136	24

Facility Name: THE POINTE AT KILPATRICK

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	2	\$ 32.52	1
2	Licensed Practical Nurses	6	26.09	2
3	Certified Nurse Assistants	20	13.36	3
4	Activity Director & Assistants	2	22.49	4
5	Social Service Workers			5
6	Head Cook	5	15.57	6
7	Cook Helpers/Assistants	14	11.86	7
8	Dishwashers			8
9	Maintenance Workers	2	21.42	9
10	Housekeepers	2	11.37	10
11	Laundry			11
12	Managers	3	27.64	12
13	Other Administrative	1	56.16	13
14	Clerical	3	11.79	14
15	Marketing	1	37.87	15
16	Director of Nursing	1	40.66	16
17	Total (lines 1 thru 16)	62	\$ 18.63	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
PONTIAC SUPPORTIVE LIVING	PONTIAC
CRYSTAL CREEK ASSISTANT 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

Facility Name: THE POINTE AT KILPATRICK

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				2003	\$ 12,408,081	\$ 451,203	27.5	\$ 451,203	\$	\$ 7,207,958	1
2				2003	438,754	15,955	27.5	15,955		417,649	2
3				2003	300,000	10,909	27.5	10,909		155,909	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		10,874	7
8	REPLACE WALKS ON NORTHSIDE OF BUILDING										8
9	AND INSTALL ADA PLACARD			2014	7,850	285	27.5	285		1,437	9
10	ROOF SHINGLE AND FASCIA REPAIRS			2014	7,000	255	27.5	255		1,265	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		9,496	12
13	BEDROOM UNITS #221,309 &319 INTERIOR										13
14	RENOVATION			2015	76,554	2,785	27.5	2,785		16,815	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		30,501	16
17	TOTAL (lines 1 thru 16)				\$ 13,575,537	\$ 493,658		\$ 493,658	\$	\$ 7,851,904	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	\$ 1,303,761	\$ 59,877	\$ 134,878	75,001	3-10	\$ 1,022,452	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 1,303,761	\$ 59,877	\$ 134,878	75,001		\$ 1,022,452	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		\$ 13,575,537	\$ 493,658		\$ 493,658	\$	\$ 7,851,904	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		11,597	3
4	WIRELESS ACCESS POINT THROUGH OUT THE BUILDING	2018	17,275	628	27.5	628		1,256	4
5	COURTYARD PLANTINGS - INSTALL MATERIALS	2018	10,045	365	27.5	365		730	5
6	INSTALLED NEW CERAMIC FLOOR & WALL TILES	2018	8,450	307	27.5	307		614	6
7	UPDATYE WIRELESS INTERNET THROUGH OUT BUILDING	2018	72,775	2,646	27.5	2,646		5,292	7
8	TWO BOILER AND STORAGE TANK REPLACEMENT	2018	51,600	1,876	27.5	1,876		3,752	8
9	INTERIOR COMMON AREA PAINTING	2018	18,400	669	27.5	669		1,338	9
10	REMODELING PARK BENCHES	2019	8,593	208	27.5	208		208	10
11	THREE BOILERS AND STORAGE TANK REPLACEMENT	2019	50,950	772	27.5	772		772	11
12	DINING ROOM REMODEL	2019	31,764	289	27.5	289		289	12
13	ROOFTOP UNIT DUCT WORK, DRAIN REPLACEMENT	2019	29,675	270	27.5	270		270	13
14	1ST FLOOR: FLOORING, CARPET TILE, PAINTING	2019	114,719	695	27.5	695		695	14
15	INSULATION-INSTALLED BUBBLE WRAP, TAPE,CLOSED-CL	2019	37,000	112	27.5	112		112	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)		\$ 14,140,440	\$ 506,629		\$ 506,629	\$	\$ 7,878,829	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: 1/1/2019

Ending: 2/31/2019

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	MERCHANTS CAPITAL	X		MORTGAGE	12/1/02	\$ 10,000,000	\$ 8,610,649	1/1/53	2.4200	\$ 210,247	1
2	LOAN COST	X			12/5/03	123,675	69,396	/ /		2,267	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 10,123,675	\$ 8,680,045			\$ 212,514	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 10,123,675	\$ 8,680,045			\$ 212,514	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: 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	\$ 148,635	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	600,251		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	3,803		6
7	Other Prepaid Expenses	182,138		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): ESCROW DEPOSITS	236,638		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,171,465	\$	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	14,140,439		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,303,761		16
17	Accumulated Depreciation (book methods)	(9,029,164)		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	69,396		22
23	Other(specify): SYNDICATION COSTS	33,000		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,867,432	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,038,897	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 51,866	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	106,552		28
29	Short-Term Notes Payable	171,987		29
30	Accrued Salaries Payable	89,228		30
31	Accrued Taxes Payable	152,896		31
32	Accrued Interest Payable	17,364		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)	\$ 1,110,370	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	8,438,662		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)	\$ 8,438,662	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 9,549,032	\$	45
46	TOTAL EQUITY	\$ (1,510,135)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,038,897	\$	47

*(See instructions.)

Facility Name: THE POINTE AT KILPATRICK

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	\$ 5,385,591	1
2	Discounts and Allowances	(98,451)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 5,287,140	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	3,604	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 3,604	14
	D. Other Revenue (specify):		
15	VENDING COMMISSIONS	469	15
16	COMMUNITY & APPLICATION FEES	73,784	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 74,253	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 5,364,997	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,431,132	19
20	Health Care/ Personal Care	1,242,881	20
21	General Administration	1,473,340	21
	B. Capital Expense		
22	Ownership	974,137	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)	\$ 5,121,490	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 243,507	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 243,507	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 3,137,172	32
33	Private Pay - Net Inpatient Revenue	2,248,419	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 5,385,591	37

01/01/2019-12/31/2019

DESCRIPTION	AMOUNT
SALES TAX ON FOOD	(2,116)
CABLE TV - RESIDENT ROOMS	(33,522)
POLITICAL CONTRIBUTION	(1,000)
THEFT AND DAMAGE LOSS	(1,111)
STRAIGHT LINE DEPRECIATION	(75,001)
INTEREST INCOME	(3,604)
TOTAL ADJUSTMENT	(116,354)