

		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: 1000033

Facility Name: POINTE AT KILPATRICK

Address: 14230 S KILPATRICK CRESTWOOD 60445

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 Charitable Corp. ☐ Trust

☒ PROPRIETARY

☐ Individual
 ☐ Partnership
 ☐ Corporation
 ☒ "Sub-S" Corp.
 ☒ 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)

(Type or Print Name) MICHAEL STEIN

(Title) MANAGER

Paid Preparer

(Signed) (SEE ATTACHED ACCOUNTANTS' REPORT)

(Print Name and Title) KATHLEEN MCNAMARA VICE-PRESIDENT

(Firm Name & Address) KBKB, LTD. 6201 W. HOWARD STREET SUITE 201, NILES, IL 60160

(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

HFS 3745C (N-4-05)

IL478-2471

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: POINTE AT KILPATRICK

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	417,689	303,809	15,693	737,191	(1,414)	735,777	1
2	Housekeeping, Laundry and Maintenance	200,857	59,815	58,140	318,812		318,812	2
3	Heat and Other Utilities			147,857	147,857	(42,311)	105,546	3
4	Other (specify): Security, Scavenger & Exterminating Service			17,065	17,065		17,065	4
5	TOTAL General Services	618,546	363,624	238,755	1,220,925	(43,725)	1,177,200	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	933,498	51,707		985,205		985,205	6
7	Activities and Social Services	71,888	13,286		85,174		85,174	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	1,005,386	64,993		1,070,379		1,070,379	9
	C. General Administration							
10	Administrative and Clerical	295,687	25,078	1,310,756	1,631,521	(400)	1,631,121	10
11	Marketing Materials, Promotions and Advertising	118,942		11,920	130,862		130,862	11
12	Employee Benefits and Payroll Taxes			319,758	319,758		319,758	12
13	Insurance-Property, Liability and Malpractice			81,574	81,574		81,574	13
14	Other (specify):							14
15	TOTAL General Administration	414,629	25,078	1,724,008	2,163,715	(400)	2,163,315	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	2,038,561	453,695	1,962,763	4,455,019	(44,125)	4,410,894	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			569,868	569,868	(9,571)	560,297	17
18	Interest			204,181	204,181	(1,839)	202,342	18
19	Real Estate Taxes			149,237	149,237		149,237	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			21,882	21,882		21,882	21
22	Other (specify): Mortgage Insurance			41,585	41,585		41,585	22
23	TOTAL Ownership			986,753	986,753	(11,410)	975,343	23
24	GRAND TOTAL (Sum of lines 16 and 23)	2,038,561	453,695	2,949,516	5,441,772	(55,535)	5,386,237	24

Facility Name: POINTE AT KILPATRICK

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	2	28.13	2
3	Certified Nurse Assistants	19	16.52	3
4	Activity Director & Assistants	1	19.00	4
5	Social Service Workers			5
6	Head Cook	1	31.00	6
7	Cook Helpers/Assistants	15	14.48	7
8	Dishwashers			8
9	Maintenance Workers	2	22.93	9
10	Housekeepers	3	13.01	10
11	Laundry			11
12	Managers	1	33.65	12
13	Other Administrative	3	27.75	13
14	Clerical	3	14.14	14
15	Marketing	1	28.84	15
16	Other DON	2	38.44	16
17	Total (lines 1 thru 16)	53	\$	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
THE POINTE AT ALGONQUIN	ALGONQUIN
THE POINTE AT JACKSONVILLE	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: POINTES CONSULTING If yes, what is the value of those services? \$ 236,334
(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: POINTE AT KILPATRICK

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				2003	\$ 12,408,081	\$ 451,203	27.5	\$ 451,203	\$	\$ 8,110,364	1
2				2003	438,754		27.5	7,952	7,952	433,553	2
3				2003	300,000	10,909	27.5	10,909		177,727	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		14,220	7
8	REPLACE WALKS ON NORTHSIDE OF BUILDING										8
9	AND INSTALL ADA PLACARD			2014	7,850	285	27.5	285		2,007	9
10	ROOF SHINGLE AND FASCIA REPAIRS			2014	7,000	255	27.5	255		1,775	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		13,716	12
13	BEDROOM UNITS #221,309 &319 INTERIOR										13
14	RENOVATION			2015	76,554	2,785	27.5	2,785		22,385	14
15	BEDROOM UNITS #104,106,119,121,124,125,126,128,										15
16	208,209,301,302,304 INTERIOR RENOVATION			2016	233,240	8,481	27.5	8,481		47,465	16
17	TOTAL (lines 1 thru 16)				\$ 13,575,537	\$ 477,701		\$ 485,653	\$ 7,952	\$ 8,823,212	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	\$ 1,438,572	\$ 71,520	\$ 53,997	(17,523)	3-10	\$ 1,130,260	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 1,438,572	\$ 71,520	\$ 53,997	(17,523)		\$ 1,130,260	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	\$ 477,701		\$ 485,653	\$ 7,952	\$ 8,823,212	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		19,865	3
4	WIRELESS ACCESS POINT THROUGH OUT THE BUILDING	2018	17,275	628	27.5	628		2,512	4
5	COURTYARD PLANTINGS - INSTALL MATERIALS	2018	10,045	365	27.5	365		1,460	5
6	INSTALLED NEW CERAMIC FLOOR & WALL TILES	2018	8,450	307	27.5	307		1,229	6
7	UPDATYE WIRELESS INTERNET THROUGH OUT BUILDING	2018	72,775	2,646	27.5	2,646		10,584	7
8	TWO BOILER AND STORAGE TANK REPLACEMENT	2018	51,600	1,876	27.5	1,876		7,504	8
9	INTERIOR COMMON AREA PAINTING	2018	18,400	669	27.5	669		2,676	9
10	REMODELING PARK BENCHES	2019	8,593	312	27.5	312		833	10
11	THREE BOILERS AND STORAGE TANK REPLACEMENT	2019	50,950	1,852	27.5	1,852		4,477	11
12	DINING ROOM REMODEL	2019	31,764	1,155	27.5	1,155		2,599	12
13	ROOFTOP UNIT DUCT WORK, DRAIN REPLACEMENT	2019	29,675	1,079	27.5	1,079		2,428	13
14	1ST FLOOR: FLOORING, CARPET TILE, PAINTING	2019	114,719	4,171	27.5	4,171		9,038	14
15	INSULATION-INSTALLED BUBBLE WRAP, TAPE,CLOSED-CELL	2019	37,000	1,345	27.5	1,345		2,803	15
16	DINING ROOM REMODEL	2020	2,950	108	27.5	108		215	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)		\$ 14,143,390	\$ 498,348		\$ 506,300	\$ 7,952	\$ 8,891,435	34

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

Facility Name: POINTE AT KILPATRICK

Report Period Beginning: 1/1/2021

Ending: 2/31/2021

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	\$ 8,262,466	1/1/53	2.4200	\$ 201,914	1
2	LOAN COST	X			12/5/03	123,675	64,862	/ /		2,267	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 10,123,675	\$ 8,327,328			\$ 204,181	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 10,123,675	\$ 8,327,328			\$ 204,181	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.

Facility Name: **POINTE AT KILPATRICK**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	\$ 5,296,340	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	306,151		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	3,787		6
7	Other Prepaid Expenses	174,091		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Escrow Deposits	341,059		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,121,428	\$	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	14,143,389		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,438,572		16
17	Accumulated Depreciation (book methods)	(10,177,291)		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 Costs-Net	64,862		22
23	Other(specify): Construction in Progress	10,000		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,829,532	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 11,950,960	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 19,698	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	60,213		28
29	Short-Term Notes Payable	180,507		29
30	Accrued Salaries Payable	89,906		30
31	Accrued Taxes Payable	158,631		31
32	Accrued Interest Payable	16,663		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)	\$ 525,618	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	4,900,000		38
39	Mortgage Payable	8,081,959		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)	\$ 12,981,959	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 13,507,577	\$	45
46	TOTAL EQUITY	\$ (1,556,617)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 11,950,960	\$	47

*(See instructions.)

Facility Name: POINTE AT KILPATRICK

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	\$ 4,999,441	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,999,441	3
	B. Other Operating Revenue		
4	Special Services	39,063	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)	\$ 39,063	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,839	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,839	14
	D. Other Revenue (specify):		
15	FOOD STAMPS	187,833	15
16	PPP LOAN FORGIVEN	505,900	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 693,733	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 5,734,076	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	1,220,925	19
20	Health Care/ Personal Care	1,070,379	20
21	General Administration	2,163,715	21
	B. Capital Expense		
22	Ownership	986,753	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)	\$ 5,441,772	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 292,304	29
30	Income Taxes	\$ 7,000	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 285,304	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 3,415,957	32
33	Private Pay - Net Inpatient Revenue	1,583,484	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 4,999,441	37

THE POINTE AT KILPATRICK, LP
01/01/2021-12/31/2021

PAGE 3 COLUMN 5 NOT ALLOWABLE EXPENSES		AMOUNT
LINE 1	SALES TAX ON FOOD	(1,414.00)
LINE 3	CABLE TV-RESIDENT ROOMS	(42,311.00)
LINE 10	THEFT AND DAMAGE LOST	(400.00)
LINE 17	STRAIGHT LINE DEPRECIATION	(9,571.00)
LINE 18	INTEREST INCOME	(1,839.00)
LINE 24	GRAND TOTAL	(55,535.00)

PAGE 4 SCHEDULE VII B

POINTES CONSULTING

LINE 10	MANAGEMENT FEES		310,000
	ADMINISTRATION SALARIES	119,766	
	CLERICAL SALARIES	39,897	
	CLERICAL OTHER	35,080	
	EMPLOYEE BENEFITS	10,296	
	OFFICE EXPENSE	3,552	
	DUES & SUBSRPTIONS	4,859	
	DATA PROCESSING	151	
	PROFESSIONAL FEES	12,734	
	TELEPHONE	546	
	TRAVEL	9,453	
		<hr/>	
		236,334	