FOR BHF USE

LL2

Supportive Living Facility

2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2014)

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 (Number) CRESTWOOD (City) 60445 (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	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: SANFORD BOKOR **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 01/01/2014 to 12/31/2014 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) SANFORD BOKOR, 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: 01/01/2014 Ending: 12/31/2014

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	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 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	9,198	6,131		15,329	5
6	Double Unit	15,347	7,853		23,200	6
7	Other					7
8	TOTALS	24,545	13,984		38,529	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 86.52%

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: _____ 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 principle?** _____
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 principle?** _____
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 principle?** _____
If no, explain. _____

Facility Name: THE POINTE AT KILPATRICK **Report Period Beginning: 01/01/2014 Ending: 12/31/2014**

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	**244,397**	**280,086**	**6,493**	**530,976**	**(1,686)**	**529,290**	1
2	Housekeeping, Laundry and Maintenance	**106,385**	**55,560**	**55,321**	**217,266**		**217,266**	2
3	Heat and Other Utilities			**123,268**	**123,268**	**(3,240)**	**120,028**	3
4	Other (specify): Scavenger and Exterminating Service			**16,962**	**16,962**		**16,962**	4
5	**TOTAL General Services**	**350,782**	**335,646**	**202,044**	**888,472**	**(4,926)**	**883,546**	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	**504,711**	**5,002**	**9,009**	**518,722**		**518,722**	6
7	Activities and Social Services	**94,301**	**13,102**		**107,403**		**107,403**	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	**599,012**	**18,104**	**9,009**	**626,125**		**626,125**	9
	C. General Administration							
10	Administrative and Clerical	**196,566**	**17,327**	**665,159**	**879,052**	**(1,960)**	**877,092**	10
11	Marketing Materials, Promotions and Advertising	**201,061**		**63,650**	**264,711**		**264,711**	11
12	Employee Benefits and Payroll Taxes			**292,182**	**292,182**		**292,182**	12
13	Insurance-Property, Liability and Malpractice			**124,522**	**124,522**		**124,522**	13
14	Other (specify): Service Provider Fees			**209,390**	**209,390**		**209,390**	14
15	**TOTAL General Administration**	**397,627**	**17,327**	**1,354,903**	**1,769,857**	**(1,960)**	**1,767,897**	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	**1,347,421**	**371,077**	**1,565,956**	**3,284,454**	**(6,886)**	**3,277,568**	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			**532,149**	**532,149**	**(50,994)**	**481,155**	17
18	Interest			**232,299**	**232,299**	**(1,195)**	**231,104**	18
19	Real Estate Taxes			**101,578**	**101,578**		**101,578**	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			**19,962**	**19,962**		**19,962**	21
22	Other (specify): Mortgage Insurance			**52,142**	**52,142**		**52,142**	22
23	**TOTAL Ownership**			**938,130**	**938,130**	**(52,189)**	**885,941**	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	**1,347,421**	**371,077**	**2,504,086**	**4,222,584**	**(59,075)**	**4,163,509**	24

Facility Name: THE POINTE AT KILPATRICK Report Period Beginning 01/01/2014 Ending: 12/31/2014

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	24.00	2
3	Certified Nurse Assistants	11	10.43	3
4	Activity Director & Assistants	2	12.92	4
5	Social Service Workers	1	13.05	5
6	Head Cook	3	13.78	6
7	Cook Helpers/Assistants	8	9.48	7
8	Dishwashers			8
9	Maintenance Workers	1	22.04	9
10	Housekeepers	2	12.33	10
11	Laundry			11
12	Managers	1	33.95	12
13	Other Administrative	3	40.86	13
14	Clerical	4	9.95	14
15	Marketing	2	24.56	15
16	Other Director of Nursing	1	43.90	16
17	Total (lines 1 thru 16)	40	$ 16.58	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				$	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
PARK POINT SUPPORTIVE LIVING, LLC	MORRIS			

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 [ ] NO [X]
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: THE POINTE AT KILPATRICK Report Period Beginning: 01/01/2014 Ending: 12/31/2014

VIII. OWNERSHIP COSTS

A. Purchase price of land 350,000 Year land was acquired 2003

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	122			2003	$ 12,408,081	$ 451,203	27.5	$ 451,203	$	$ 4,951,943	1
2				2003	438,754	25,846	15	29,250	3,404	324,190	2
3				2003	300,000	10,909	27.5	10,909		101,364	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		2,997	7
8	REPLACE WALKS ON NORTHSIDE OF BUILDING										8
9	AND INSTALL ADA PLACARD			2014	7,850	95	27.5	95		95	9
10	ROOF SHINGLE AND FASCIA REPAIRS			2014	7,000	64	27.5	64		64	10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				$ 13,207,685	$ 489,790		$ 493,194	$ 3,404	$ 5,380,653	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	$ 980,156	$ 42,359	$ 93,353	50,994	10	$ 423,973	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	$ 980,156	$ 42,359	$ 93,353	50,994		$ 423,973	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: THE POINTE AT KILPATRICK Report Period Beginning: 01/01/2014 Ending: 2/31/2014

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 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	PR MORTGAGE & INVEST		X	MORTGAGE	12/1/02	$ 10,000,000	$ 9,410,891	1/1/53	2.4200	$ 230,032	1
2	LOAN COSTS		X		12/5/03	123,675	118,952	/ /		2,267	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$ 10,123,675	$ 9,529,843			$ 232,299	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 10,123,675	$ 9,529,843			$ 232,299	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:** 01/01/2014 **Ending:** 12/31/2014

XI. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2014 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 1,308,754	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 209,077)	662,196		3
4	Supply Inventory (priced +)			4
5	Short-Term Investments			5
6	Prepaid Insurance	92,496		6
7	Other Prepaid Expenses	58,913		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): **ESCROW DEPOSITS**	977,029		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,099,388	$	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	13,192,835		14
15	Leasehold Improvements, at Historical Cost	14,850		15
16	Equipment, at Historical Cost	980,156		16
17	Accumulated Depreciation (book methods)	(6,323,931)		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**	85,952		22
23	Other(specify): **SYNDICATION COSTS**	33,000		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 8,332,862	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 11,432,250	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 427,343	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	225,781		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	67,024		30
31	Accrued Taxes Payable	113,613		31
32	Accrued Interest Payable	18,979		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)**	$ 852,740	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	9,410,891		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)**	$ 9,410,891	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 10,263,631	$	45
46	**TOTAL EQUITY**	$ 1,168,619	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 11,432,250	$	47

***(See instructions.)**

Facility Name: THE POINTE AT KILPATRICK **Report Period Beginning: 01/01/2014 Ending: 12/31/2014**

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

	Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 4,321,409	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 4,321,409	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	4,914	10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 4,914	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,195	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 1,195	14
	D. Other Revenue (specify):		
15	**VENDING COMMISSIONS**	210	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 210	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 4,327,728	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	888,472	19
20	Health Care/ Personal Care	626,125	20
21	General Administration	1,769,857	21
	B. Capital Expense		
22	Ownership	938,130	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26	**PRIOR YEAR ADJUSTMENT**	56,087	26
27			27
28	**TOTAL EXPENSES (sum of lines 19 thru 27)**	$ 4,278,671	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 49,057	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 49,057	31

DESCRIPTION	AMOUNT
SALES TAX ON FOOD	(1,686)
CABLE TV - RESIDENT ROOMS	(3,240)
BANK CHARGES	(30)
PENALTIES	(730)
CONTRIBUTIONS	(400)
POLITICAL CONTRIBUTION	(800)
STRAIGHT LINE DEPRECIATION	(50,994)
INTEREST INCOME	(1,195)
TOTAL ADJUSTMENT	(59,075)