

		FOR BHF USE			

LL2

Supportive Living Facility

**2009
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2009)**

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 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: 36-4391041

Date Current Owners were Certified: 12/1/03

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 type="checkbox"/> "Sub-S" Corp.	
	<input checked="" 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: MICHAEL BRAUN Telephone Number: (847) 583-0100 ext: 126
 Email Address: braun@kensingtonmg.com

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/09 to 12/31/09 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) <u>MICHAEL BRAUN</u>	
	(Title) <u>CONTROLLER</u>	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) <u>()</u> _____	Fax # () _____
	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: **01/01/09** Ending: **12/31/09**

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 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	6,936	5,057	726	12,719	5
6	Double Unit	17,751	5,153	3,848	26,752	6
7	Other Studio	362	571		933	7
8	TOTALS	25,049	10,781	4,574	40,404	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 90.73%

D. Indicate the number of paid bed-hold days the SLF had during this year 1,946 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

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO

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*

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

Tax Year: 01/09-12/09 Fiscal Year: 01/09-12/09

* 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:

01/01/09

Ending:

12/31/09

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

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments 5	Adjusted Total 6	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
A. General Services								
1	Dietary and Food Purchase	220,491	216,711	3,865	441,067	(51,903)	389,164	1
2	Housekeeping, Laundry and Maintenance	76,821	28,266	21,645	126,732		126,732	2
3	Heat and Other Utilities			128,283	128,283	(4,999)	123,284	3
4	Other (specify):			13,343	13,343		13,343	4
5	TOTAL General Services	297,312	244,977	167,136	709,425	(56,902)	652,523	5
B. Health Care and Programs								
6	Health Care/ Personal Care	413,058	3,376		416,434		416,434	6
7	Activities and Social Services	24,544	5,550		30,094		30,094	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	437,602	8,926		446,528		446,528	9
C. General Administration								
10	Administrative and Clerical	163,529	17,163	1,129,625	1,310,317	(9,696)	1,300,621	10
11	Marketing Materials, Promotions and Advertising	87,366		140,896	228,262		228,262	11
12	Employee Benefits and Payroll Taxes			190,464	190,464		190,464	12
13	Insurance-Property, Liability and Malpractice			75,539	75,539		75,539	13
14	Other (specify):			199,596	199,596	(32,887)	166,709	14
15	TOTAL General Administration	250,895	17,163	1,736,120	2,004,178	(42,583)	1,961,595	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	985,809	271,066	1,903,256	3,160,131	(99,485)	3,060,646	16
Capital Expenses								
D. Ownership								
17	Depreciation			516,927	516,927	49,990	566,917	17
18	Interest			597,488	597,488	(6,422)	591,066	18
19	Real Estate Taxes			(48,986)	(48,986)		(48,986)	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			5,975	5,975		5,975	21
22	Other (specify):MORTGAGE INSURANCE			48,150	48,150		48,150	22
23	TOTAL Ownership			1,119,554	1,119,554	43,568	1,163,122	23
24	GRAND TOTAL (Sum of lines 16 and 23)	985,809	271,066	3,022,810	4,279,685	(55,917)	4,223,768	24

Facility Name: THE POINTE AT KILPATRICK

Report Period Beginning 01/01/09 Ending: 12/31/09

V. STAFFING AND SALARY COSTS (Please report each line separately.)

	Personnel	Number of FTE	Average Hourly Wage
1	Registered Nurses	1	\$ 1
2	Licensed Practical Nurses	1	2
3	Certified Nurse Assistants	12	3
4	Activity Director & Assistants	1	4
5	Social Service Workers	1	5
6	Head Cook	3	6
7	Cook Helpers/Assistants	8	7
8	Dishwashers		8
9	Maintenance Workers	1	9
10	Housekeepers	2	10
11	Laundry		11
12	Managers	1	12
13	Other Administrative	1	13
14	Clerical	3	14
15	Marketing	2	15
16	Other		16
17	Total (lines 1 thru 16)	37	\$ 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	SHAEL BELLOWS GENERAL PARTNER	0.01%	5	\$ 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

Name	1	City	2
SEE ATTACHED LIST OF RELATED ENTITIES			

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
NONE					

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).

Facility Name: THE POINTE AT KILPATRICK

Report Period Beginning:

01/01/09

Ending:

12/31/09

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	122			2003	\$ 12,408,081	\$ 451,158	27.5	\$ 451,158	\$	\$ 2,725,986	1
2				2003	438,754	25,886	15	29,250	3,364	177,939	2
3				2005	300,000	10,908	27.5	10,908		46,817	3
4											4
5											5
Improvement Type											
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 13,146,835	\$ 487,952		\$ 491,316	\$ 3,364	\$ 2,950,742	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	\$ 756,867	\$ 24,434	\$ 71,060	46,626	3-10 YRS	\$ 395,131	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 756,867	\$ 24,434	\$ 71,060	46,626		\$ 395,131	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: 01/01/09

Ending:

12/31/09

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/09

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,782,865	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 63,578)	514,662		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	104,039		6
7	Other Prepaid Expenses	22,231		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): ESCROW DEPOSITS	830,950		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,254,747	\$	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	13,146,835		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	756,868		16
17	Accumulated Depreciation (book methods)	(3,679,210)		17
18	Deferred Charges	187,263		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 10,761,756	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 14,016,503	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 131,891	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	144,783		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	36,789		30
31	Accrued Taxes Payable	127,185		31
32	Accrued Interest Payable	49,601		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	MANAGEMENT FEES	810,391		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,300,640	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	9,600,209		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)	\$ 9,600,209	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 10,900,849	\$	45
46	TOTAL EQUITY	\$ 3,115,654	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 14,016,503	\$	47

*(See instructions.)

Facility Name: THE POINTE AT KILPATRICK

Report Period Beginning: 01/01/09

Ending:

12/31/09

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

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 4,115,828	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 4,115,828	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	6,422	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 6,422	14
D. Other Revenue (specify):			
15	VENDING COMMISSIONS	232	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 232	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,122,482	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	709,425	19
20	Health Care/ Personal Care	446,528	20
21	General Administration	2,004,178	21
B. Capital Expense			
22	Ownership	1,119,554	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)	\$ 4,279,685	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (157,203)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (157,203)	31

LINE		TOTAL
1	DIETARY AND FOOD PURCHASE	
	DIETITIAN - CONSULTANT	220 3,865
	REPAIRS AND MAINTENANCE	3,645
2	HOUSEKEEPING, LAUNDRY AND MAINTENANCE	
	GROUNDS MAINTENANCE	11,042
	PAINTING & DECORATING	529
	EQPT MAINTENANCE & REPAIRS	1,228
	ELEVATOR MAINTENANCE & REPAIRS	8,462
	LAUNDRY EQPT REPAIRS & MTCE	384
		21,645
3	HEAT AND OTHER UTILITIES	
	GAS	58,106
	ELECTRICITY	54,856
	WATER	10,322
	CABLE TV	4,999
		128,283
4	OTHER	
	SCAVENGER	6,800
	EXTERMINATING SERVICE	2,196
	FIRE SERVICE	4,347
	SECURITY SERVICE	
		13,343
6	HEALTH CARE/PERSONAL CARE	
	NURSE CONSULTANT	
		0
7	ACTIVITIES AND SOCIAL SERVICES	
	SOCIAL WORKER	
		0
8	OTHER	
		0
10	ADMINISTRATIVE AND CLERICAL	
	PENALTIES	2,141
	TELEPHONE	15,100
	MANAGEMENT FEES	1,104,829
	BANK CHARGES	7,555
	THEFT & DAMAGE LOSS	
		0
		1,129,625

LINE	SCHED REF	TOTAL
11	MARKETING MATERIALS, PROMOTIONS & ADV.	
	MARKETING CONSULTANT	
	YELLOW PAGES & NEWSPAPER ADS	9,498
	ADVERTISING & PROMOTIONS	131,398
		140,896
12	EMPLOYEE BENEFITS AND PAYROLL TAXES	
	PAYROLL TAXES	83,906
	WORKERS COMP. INSURANCE	33,970
	HEALTH INSURANCE	62,003
	EMPLOYEE PHYSICAL EXAMS	
	PENSION PLAN CONTRIBUTIONS	5,274
	EMPLOYEE BENEFITS - OTHER	5,311
		190,464
13	INSURANCE - PROPERTY, LIABILITY	75,539
		75,539
14	OTHER (GENERAL ADMINISTRATION)	
	EMPLOYEE WANT ADS	628
	POLITICAL CONTRIBUTIONS	
	CONTRIBUTIONS	650
	DATA PROCESSING	10,363
	DUES AND SUBSCRIPTIONS	10,773
	EDUCATION AND SEMINARS	5,152
	EQUIPMENT REPAIRS & MTCE	1,964
	EMPLOYEE BACKGROUND CHECKS	250
	LICENSES AND PERMITS	1,599
	MESSENGER SERVICES	2,747
	ACCOUNTING FEES	14,819
	LEGAL FEES	74,191
	OTHER PROFESSIONAL FEES	38,854
	BAD DEBTS	32,887
	TRANSPORTATION STAFF	4,719
		199,596
17	DEPRECIATION	516,927
		516,927
18	INTEREST	597,488
		597,488
19	REAL ESTATE TAXES	(48,986)
		(48,986)
20	RENT -- FACILITY AND GROUNDS	
		0
21	RENT - EQUIPMENT	5,975
		5,975
22	OTHER (OWNERSHIP)	
	MORTGAGE INSURANCE	48,150
		48,150

GRAND TOTAL COLUMN 3 OTHER

3,022,810

