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: 1000017

Facility Name: Robbins SL

Address: 13820 Utica Avenue (Number) Robbins (City) 60472 (Zip Code)

County: Cook

Telephone Number: (708) 389-7140 **Fax #** (708) 389-7141

Federal Employer ID Number:

Date Current Owners were Certified: 09/30/2002

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: Andrew B. Cutler **Telephone Number:** (847) 374-0400

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)

(Title)

Paid Preparer

(Signed)

(Date)

(Print Name and Title) Andrew B. Cutler, Managing Director

(Firm Name & Address) FGMK, LLC, 2801 Lakeside Dr. Bannockburn, Il 60015

(Telephone) (847) 374-0400 Fax (847) 374-0420

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 Robbins SL 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 N/A

	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	103	Single Unit Apartment	103	37,595	1
2	25	Double Unit Apartment	25	9,125	2
3		Other			3
4	128	TOTALS	128	46,720	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	35,543	304		35,847	5
6	Double Unit					6
7	Other					7
8	TOTALS	35,543	304		35,847	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 76.73%

D. Indicate the number of paid bed-hold days the SLF had during this year 876 **Also, indicate the number of unpaid bed-hold days the SLF had during this year.** 103 **(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)
N/A

H. ACCOUNTING BASIS
ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

I. Is your fiscal year identical to your tax year? [X] YES [ ] NO
Tax Year: 12/31 Fiscal Year: 12/31
* 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?** N/A
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?** N/A
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?** N/A
If no, explain.

Facility Name: Robbins SL **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	151,050	206,993	68,264	426,307	(1,481)	424,826	1
2	Housekeeping, Laundry and Maintenance	175,139	62,434	102,271	339,844	538	340,382	2
3	Heat and Other Utilities			116,442	116,442		116,442	3
4	Other (specify): See Attached			14,366	14,366		14,366	4
5	**TOTAL General Services**	326,189	269,427	301,343	896,959	(943)	896,016	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	426,987		1,717	428,704		428,704	6
7	Activities and Social Services	61,110	16,634		77,744		77,744	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	488,097	16,634	1,717	506,448		506,448	9
	C. General Administration							
10	Administrative and Clerical	170,634	4,080	577,297	752,011	(233,773)	518,238	10
11	Marketing Materials, Promotions and Advertising	18,048		740	18,788		18,788	11
12	Employee Benefits and Payroll Taxes			348,672	348,672	52,215	400,887	12
13	Insurance-Property, Liability and Malpractice			89,418	89,418	109	89,527	13
14	Other (specify): Fire Alarm							14
15	**TOTAL General Administration**	188,682	4,080	1,016,127	1,208,889	(181,449)	1,027,440	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	1,002,968	290,141	1,319,187	2,612,296	(182,392)	2,429,904	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			29,675	29,675	228,639	258,314	17
18	Interest			14,713	14,713	172,688	187,401	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds			702,005	702,005	(697,439)	4,566	20
21	Rent -- Equipment			6,537	6,537	713	7,250	21
22	Other (specify): Penalties and Fines							22
23	**TOTAL Ownership**			752,930	752,930	(295,399)	457,531	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	1,002,968	290,141	2,072,117	3,365,226	(477,791)	2,887,435	24

Detail lines 29 and 35 of Page 5 starting in C12. **DO NOT DRAG AND DROP CELLS.**

The amounts in column F will transfer to the Adj. Summary column automatically.
The amounts in the Adj. Summary column are linked to pages Summary A and B.

STATE OF ILLINOIS **Page 3A**

ROBBINS SUPPORTIVE LIVING

Report Period Beginning: **1/1/2013**
Ending: **12/31/2013**

	NON-ALLOWABLE EXPENSES	Amount	Sch. IV Line Reference	
1	Non-Straight Line Depreciation	$ (19,541)	17	1
2	Interest Income	(86)	18	2
3	Vending Commissions	(1,481)	01	3
4	Cable TV	(27,547)	10	4
5	Bank Charges	(8,029)	10	5
6	Bad Debts	(248,749)	10	6
7	Non-Allowable Interest Expense	(14,713)	18	7
8	Penalties and Fines	(18)	10	8
9				9
10				10
11				11
12				12
13	BUILDING COMPANY:			13
14	Rent Income	(702,005)	20	14
15	Interest Expense	189,891	18	15
16	Legal & Accounting Fees	48,061	10	16
17	Other Professional Fees	6,625	10	17
18	Interest Income	(2,404)	18	18
19	Depreciation	246,440	17	19
20				20
21				21
22				22
23	MANAGEMENT OFFICE ALLOCATION:			23
24	Management Office Allocation	(20,154)	10	24
25	General and Administrative Expenses	20,238	10	25
26				26
27				27
28				28
29	APEX HEALTHCARE ALLOCATION:			29
30	Administrative Salaries	133,844	10	30
31	Emp. Ben. - Gen. Admin.	52,215	12	31
32	General and Administrative Expenses	15,581	10	32
33	Seminars	727	10	33
34	Auto & Travel	22,622	10	34
35	Insurance	109	13	35
36	Depreciation	1,740	17	36
37	Rent	4,566	20	37
38	Equipment Rental	713	21	38
39	Facility Wages reimbursed	538	02	39
40	Management Office Allocation	(173,474)	10	40
41				41
42				42
43				43
44				44
45				45
46	PPD G&A	(3,500)	10	46
47				47
48				48
49				49
50				50
51	**Total**	(477,791)		51

Facility Name: Robbins SL 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	1.89	$ 13.18	1
2	Licensed Practical Nurses	4.32	20.14	2
3	Certified Nurse Assistants	10.44	8.95	3
4	Activity Director & Assistants	1.28	12.57	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	7.75	9.37	7
8	Dishwashers			8
9	Maintenance Workers	1.88	11.60	9
10	Housekeepers	5.94	10.14	10
11	Laundry			11
12	Managers			12
13	Other Administrative	2.00	13.40	13
14	Clerical	5.03	18.78	14
15	Marketing	0.36	23.87	15
16	Other			16
17	Total (lines 1 thru 16)	40.89	$ 12.38	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	Aaron Mann Administrative	Relative	3.8	$ 29,992	1
2					2
3					3
4					4
5					5
			Total	$ 29992	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
See Attached				See Attached					
				Robbins Property, LLC				Building Co.	

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: N/A If yes, what is the value of those services? $ N/A

(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES [X] 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: Robbins SL Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	128		2002	2002	$ 6,775,910	$ 246,440	35	$ 193,597	$ (52,843)	$ 2,569,609	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Building Improvements			2002	800		20	40	40	520	6
7	Building Improvements			2003	12,175		20	609	609	7,308	7
8	Building Improvements			2004	53,888		20	2,697	2,697	29,639	8
9	Building Improvements			2005	20,587		20	1,029	1,029	15,228	9
10	Building Improvements			2006	127,281		20	6,366	6,366	72,912	10
11	Building Improvements			2007	53,499		20	3,233	3,233	29,117	11
12	Building Improvements			2008	320,712		20	16,033	16,033	134,206	12
13	Building Improvements			2009	28,499		20	1,425	1,425	8,198	13
14	Building Improvements			2010	29,203		20	1,460	1,460	6,357	14
15											15
16	Current Book Depreciation					3,451			(3,451)		16
17	TOTAL (lines 1 thru 16)				$ 7,422,554	$ 249,891		$ 226,489	$ (23,402)	$ 2,873,094	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	$ 332,154	$ 26,224	$ 30,085	3,861	10	$ 258,285	18
19	Vehicles	38,934				5	38,934	19
20	TOTAL (lines 18 and 19)	$ 371,088	$ 26,224	$ 30,085	3,861		$ 297,219	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: Robbins SL **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?** [X] 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	Alloc. Management Co.			/ /	713			5
6				/ /				6
7	TOTAL				$ 713			7

8. **Is movable equipment rental included in building rental?** [ ] YES [X] NO

9. **Rental amount for movable equipment $** 7,250

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	Venture Fund	X		Mortgage	/ /	$	$ 5,328,432	/ /		$ 189,891	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	Venture Fund, LLC	X		Note Payable	/ /	2,222,368	2,624,356	8/31/12	0.8400	14,713	4
5	S Lefkovitz	X		Developer	/ /		784,000	/ /			5
6	FEI Architects		X		/ /		106,975	/ /			6
7	TOTAL Facility Related					$ 2,222,368	$ 8,843,763			$ 204,604	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /		-2,490	8
9	Non-Allowable Interest				/ /			/ /		-14,713	9
10	TOTALS (lines 7, 8 and 9)					$ 2,222,368	$ 8,843,763			$ 187,401	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: Robbins SL **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	$ 190,383	$ 191,884	1
2	Cash-Patient Deposits	3,404	3,404	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	908,380	908,380	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	87,418	87,418	6
7	Other Prepaid Expenses	11,350	11,350	7
8	Accounts Receivable (owners or related parties)		78,454	8
9	Other(specify): Wage Assignments	180	180	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,201,115	$ 1,281,070	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		54,600	13
14	Buildings, at Historical Cost		6,775,910	14
15	Leasehold Improvements, at Historical Cost	73,692	73,692	15
16	Equipment, at Historical Cost	295,284	295,284	16
17	Accumulated Depreciation (book methods)	(295,467)	(3,303,597)	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 (specify):			22
23	Other(specify): Deposits/IL Housing App & Amort	23,376	34,957	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 96,885	$ 3,930,846	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,298,000	$ 5,211,916	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 564,089	$ 564,089	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	282,172	282,172	29
30	Accrued Salaries Payable	50,147	50,147	30
31	Accrued Taxes Payable	9,017	9,017	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	Unclaimed Property Holding	213	213	36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 905,638	$ 905,638	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	1,391,118	3,233,159	38
39	Mortgage Payable		5,328,432	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)**	$ 1,391,118	$ 8,561,591	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 2,296,756	$ 9,467,229	45
46	**TOTAL EQUITY**	$ (998,756)	$ (4,255,313)	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 1,298,000	$ 5,211,916	47

***(See instructions.)**

Facility Name: Robbins SL **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	$ 3,718,234	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 3,718,234	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	86	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 86	14
	D. Other Revenue (specify):		
15	**Vending Commissions**	1,481	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 1,481	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 3,719,801	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	896,959	19
20	Health Care/ Personal Care	506,448	20
21	General Administration	1,208,889	21
	B. Capital Expense		
22	Ownership	752,930	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)**	$ 3,365,226	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 354,575	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 354,575	31

Page 3

Line 4	Description	Amount
00-0000-01	Fire alarm system reclass	1,726.00
80-5510-00	SECURITY & FIRE ALARM MONIT	195.00
80-5512-00	SCAVENGER	12,445.00
		12,640.00

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Description	Amount
Copier	6,060
Postage Meter	477
Allocated Management Co.	713
Total Equipment Rental	7,250