FOR BHF USE

LL2

Supportive Living Facility

2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2015)

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 01/01/2015 to 12/31/2015 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., 3rd Floor, 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: 01/01/2015 Ending: 12/31/2015

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	39,534			39,534	5
6	Double Unit					6
7	Other					7
8	TOTALS	39,534			39,534	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 84.62%

D. Indicate the number of paid bed-hold days the SLF had during this year 1,129 **Also, indicate the number of unpaid bed-hold days the SLF had during this year.** 151 **(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)
None

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: 01/01/2015 Ending: 12/31/2015**

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	167,906	214,063	3,415	385,384	(1,321)	384,063	1
2	Housekeeping, Laundry and Maintenance	189,172	57,671	114,092	360,935	(30,761)	330,174	2
3	Heat and Other Utilities			109,721	109,721		109,721	3
4	Other (specify): Scavenger/Alarm Services			21,638	21,638		21,638	4
5	**TOTAL General Services**	357,078	271,734	248,866	877,678	(32,082)	845,596	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	436,346		686	437,032		437,032	6
7	Activities and Social Services	39,653	23,142		62,795		62,795	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	475,999	23,142	686	499,827		499,827	9
	C. General Administration							
10	Administrative and Clerical	241,528	6,828	512,480	760,836	(130,909)	629,927	10
11	Marketing Materials, Promotions and Advertising	15,239		247	15,486		15,486	11
12	Employee Benefits and Payroll Taxes			308,723	308,723	66,517	375,240	12
13	Insurance-Property, Liability and Malpractice			151,591	151,591	142	151,733	13
14	Other (specify):							14
15	**TOTAL General Administration**	256,767	6,828	973,041	1,236,636	(64,250)	1,172,386	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	1,089,844	301,704	1,222,593	2,614,141	(96,332)	2,517,809	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			31,144	31,144	223,908	255,052	17
18	Interest			12,577	12,577	(12,577)		18
19	Real Estate Taxes					145,398	145,398	19
20	Rent -- Facility and Grounds			756,335	756,335	(759,262)	(2,927)	20
21	Rent -- Equipment			8,722	8,722	566	9,288	21
22	Other (specify):							22
23	**TOTAL Ownership**			808,778	808,778	(401,967)	406,811	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	1,089,844	301,704	2,031,371	3,422,919	(498,299)	2,924,620	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**

COLES 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	$ (23,024)	17	1
2	Vending Income	(1,321)	1	2
3	Cable TV	(27,437)	10	3
4	Bank Charges	(4,344)	10	4
5	Bad Debts	(145,000)	10	5
6	Non-Allowable Interest Expense	(12,577)	18	6
7	Penalties and Fines	(7)	10	7
8	Non-Allowable R&M Expense - Stujac	(31,248)	2	8
9	Interest Income	0	18	9
10	Franchise Tax	(317)	10	10
11	BUILDING COMPANY:			11
12	Rent Expense	(765,335)	20	12
13	Interest Expense	269,401	18	13
14	Accounting Fees	26,086	10	14
15	Non-Allowable Interest Expense	(269,401)	18	15
16	Real Estate Taxes	145,398	19	16
17	Depreciation	246,440	17	17
18				18
19				19
20				20
21	MANAGEMENT OFFICE ALLOCATION:			21
22	Management Office Allocation	(20,261)	10	22
23	General and Administrative Expenses	12,460	10	23
24	Employee Benefits	3,963	12	24
25				25
26				26
27				27
28				28
29	APEX HEALTHCARE ALLOCATION:			29
30	Administrative Salaries	194,048	10	30
31	Emp. Ben. - Gen. Admin.	62,554	12	31
32	General and Administrative Expenses	25,263	10	32
33	Seminars	60	10	33
34	Auto & Travel	12,910	10	34
35	Insurance	142	13	35
36	Depreciation	492	17	36
37	Rent	6,073	20	37
38	Equipment Rental	566	21	38
39	Building Supplies	487	02	39
40	Management Office Allocation	(204,370)	10	40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51	**Total**	(498,299)		51

Facility Name: Robbins SL Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0	$ 24.00	1
2	Licensed Practical Nurses	4	26.04	2
3	Certified Nurse Assistants	10	9.66	3
4	Activity Director & Assistants	1	13.26	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	9	9.31	7
8	Dishwashers			8
9	Maintenance Workers	2	13.11	9
10	Housekeepers	6	9.79	10
11	Laundry			11
12	Managers			12
13	Other Administrative	2	22.99	13
14	Clerical	5	13.18	14
15	Marketing	0	23.89	15
16	Other			16
17	Total (lines 1 thru 16)	41	$ 12.92	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	8	$ 69,739	1
2					2
3					3
4					4
5					5
			Total	$ 69739	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	

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
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: 01/01/2015 Ending: 12/31/2015

VIII. OWNERSHIP COSTS

A. Purchase price of land 54,600 Year land was acquired 2002

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)	$ 2,763,206	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Building Improvements			2002	800		20	40	40	560	6
7	Building Improvements			2003	12,175		20	609	609	7,917	7
8	Building Improvements			2004	53,888		20	2,694	2,694	32,333	8
9	Building Improvements			2005	20,587		20	1,029	1,029	16,257	9
10	Building Improvements			2006	127,281		20	6,364	6,364	79,276	10
11	Building Improvements			2007	53,499		20	2,675	2,675	31,792	11
12	Building Improvements			2008	320,712		20	16,036	16,036	150,242	12
13	Building Improvements			2009	28,499		20	1,425	1,425	9,623	13
14	Building Improvements			2010	29,203		20	1,460	1,460	7,817	14
15	Building Improvements			2015	2,724		20	136	136	136	15
16	Book Depreciation/Allocated APEX					31,632		492	(31,140)		16
17	TOTAL (lines 1 thru 16)				$ 7,425,278	$ 278,072		$ 226,558	$ (51,514)	$ 3,099,160	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	$ 348,236	$	$ 28,490	28,490	10	$ 286,775	18
19	Vehicles	38,934					38,934	19
20	TOTAL (lines 18 and 19)	$ 387,170	$	$ 28,490	28,490		$ 325,709	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:** 01/01/2015 **Ending:** 2/31/2015

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.			/ /	566			5
6				/ /				6
7	TOTAL				$ 566			7

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

9. Rental amount for movable equipment $ 9,288

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, LLC	X		Mortgage	/ /	$	$ 5,328,432	/ /		$ 269,402	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	Venture Fund, LLC	X		Working Capital	/ /		2,313,611	/ /		12,577	4
5	S. Lefkovitz	X		Developer Fee	/ /		784,000	/ /			5
6	FEI Architechts		X		/ /		106,975	/ /			6
7	TOTAL Facility Related					$	$ 8,533,018			$ 281,979	7
	B. Non-Facility Related										
8	Non-Allowable Interest				/ /			/ /		-281,979	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$	$ 8,533,018			$	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:** 01/01/2015 **Ending:** 12/31/2015

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 333,411	407,351	1
2	Cash-Patient Deposits	5,526	5,526	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	504,546	504,546	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	83,785	83,785	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		296,961	8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 927,268	$ 1,298,169	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	314,090	314,090	16
17	Accumulated Depreciation (book methods)	(326,611)	(3,581,181)	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):	23,376	784,223	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 84,547	$ 4,421,334	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,011,815	$ 5,719,503	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 363,587	363,587	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	258,767	258,767	29
30	Accrued Salaries Payable	84,252	84,252	30
31	Accrued Taxes Payable	5,360	5,360	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	See Attached	213	213	36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 712,179	$ 712,179	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	484,868	2,457,218	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)**	$ 484,868	$ 7,785,650	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 1,197,047	$ 8,497,829	45
46	**TOTAL EQUITY**	$ (185,232)	$ (2,778,326)	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 1,011,815	$ 5,719,503	47

***(See instructions.)**

Coles Supportive Living
Page 6 & 7 Supplemental
1/1/15-12-31/15

Page 6

Description	Amount
Copier	8,186
Postage Meter	536
Allocated Management Co.	566
Total Equipment Rental	9,288

Page 7: Line 9 Other (Specify

Description	Operating	Consolidated
Wage Assignments	0	0
Real Estate Escrow	-	0
Insurance Escrow	-	0
Replacement Reserve	-	0
Escrows Building Co.		0
Total	-	-

Page 7: Line 23 Other (specify)

Description	Operating	Consolidated
Deposits	23,376	23,376
Il Housing Application	-	20,169
Amort. - Il Housing Application	-	(9,322)
N/R TODO Holdings		750,000
Capitalized Legal Expense		-
Total	23,376	784,223

Page 7: Line 36 Other (specify)

Description	Operating	Consolidated
Unclaimed Property Withholding	213	213
Lessee Escrow - RET		0
Lessee Escrow - INS		0
Lessee Escrow - Replacement Reserve		0
Total	213	213

Facility Name: Robbins SL **Report Period Beginning: 01/01/2015 Ending: 12/31/2015**

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	$ 4,232,401	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 4,232,401	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	1,321	9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 1,321	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	2,721	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 2,721	14
	D. Other Revenue (specify):		
15			15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 4,236,443	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	877,678	19
20	Health Care/ Personal Care	499,827	20
21	General Administration	1,236,636	21
	B. Capital Expense		
22	Ownership	808,778	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)**	$ 3,422,919	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 813,524	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 813,524	31