FOR BHF USE

LL2

Supportive Living Facility

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2011)

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: 1000051

Facility Name: Springfield Slc

Address: 2034 Clearlake Avenue (Number) Springfield (City) 62702 (Zip Code)

County: Sangamon

Telephone Number: (217) 522-8843 **Fax #**

Federal Employer ID Number:

Date Current Owners were Certified: 8/3/2005

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: Steve Lavenda **Telephone Number:** (847) 236 - 1111
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 1/1/2011 to 12/31/2011 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) Jeff Singer, C.P.A.
(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 236-1111 Fax (847) 236-1155

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 Springfield Slc Report Period Beginning: 1/1/2011 Ending: 12/31/2011

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	123	Single Unit Apartment	123	44,895	1
2	13	Double Unit Apartment	13	4,745	2
3		Other			3
4	136	TOTALS	136	49,640	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	23,694	6,769		30,463	5
6	Double Unit	2,504	715		3,219	6
7	Other					7
8	TOTALS	26,198	7,484		33,682	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 67.85%

D. Indicate the number of paid bed-hold days the SLF had during this year Not Tracked **Also, indicate the number of unpaid bed-hold days the SLF had during this year.** Not Tracked **(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: 12/31/2011 Fiscal Year: 12/31/2011

* 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. N/A

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. N/A

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. N/A

Facility Name: Springfield Slc **Report Period Beginning: 1/1/2011 Ending: 12/31/2011**

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	156,071	241,466	2,997	400,534		400,534	1
2	Housekeeping, Laundry and Maintenance	111,085	21,323	63,404	195,812	16,960	212,772	2
3	Heat and Other Utilities			155,165	155,165	(27,369)	127,796	3
4	Other (specify):							4
5	**TOTAL General Services**	267,156	262,789	221,566	751,511	(10,409)	741,102	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	387,691	14,574	4,569	406,834		406,834	6
7	Activities and Social Services	35,710	7,473	6,527	49,710		49,710	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	423,401	22,047	11,096	456,544		456,544	9
	C. General Administration							
10	Administrative and Clerical	143,630	9,083	92,032	244,745	(45,598)	199,147	10
11	Marketing Materials, Promotions and Advertising	42,885		48,340	91,225		91,225	11
12	Employee Benefits and Payroll Taxes			195,086	195,086	(1,088)	193,998	12
13	Insurance-Property, Liability and Malpractice			55,755	55,755		55,755	13
14	Other (specify):							14
15	**TOTAL General Administration**	186,515	9,083	391,213	586,811	(46,686)	540,125	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	877,072	293,919	623,875	1,794,866	(57,095)	1,737,771	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			17,676	17,676	243,425	261,101	17
18	Interest					416,653	416,653	18
19	Real Estate Taxes			132,000	132,000		132,000	19
20	Rent -- Facility and Grounds			555,906	555,906	(555,906)		20
21	Rent -- Equipment			4,679	4,679		4,679	21
22	Other (specify):					8,749	8,749	22
23	**TOTAL Ownership**			710,261	710,261	112,921	823,182	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	877,072	293,919	1,334,136	2,505,127	55,826	2,560,953	24

Springfield Slc

Report Period Beginning: 1/1/2011
Ending: 12/31/2011

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Non-Straight Line Depreciation	$ (79,035)	17	1
2	Additional R&M	16,960	2	2
3	Misc. Income	(100)	10	3
4	Interest Income	(28)	18	4
5	Cable TV	(27,369)	03	5
6	Bank Charges	(949)	10	6
7	Charitable Contributions	(50)	10	7
8	Bad Debts	(44,435)	10	8
9	Meals & Entertainment	(64)	10	9
10	Building Co. - Rent Income	(555,906)	20	10
11	Building Co. - Amortization Mortgage Costs	5,053	22	11
12	Building Co. - Amort. Of Marketing	3,696	22	12
13	Building Co. - Depreciation	322,460	17	13
14	Building Co. - Interest Expense	416,794	18	14
15	Building Co. - Interest Income	(113)	18	15
16	PPA-Insurance Expense	(1,088)	12	16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
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88				88
89				89
90				90
91				91
92				92
93				93
94				94
95				95
96				96
97				97
98				98
99				99
100				100
101	**Total**	55,826		101

Facility Name: Springfield Slc Report Period Beginning 1/1/2011 Ending: 12/31/2011

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.10	$ 24.22	1
2	Licensed Practical Nurses	3.10	18.44	2
3	Certified Nurse Assistants	13.54	9.37	3
4	Activity Director & Assistants	1.52	11.33	4
5	Social Service Workers			5
6	Head Cook	1.05	16.27	6
7	Cook Helpers/Assistants	6.24	9.29	7
8	Dishwashers			8
9	Maintenance Workers	1.86	14.89	9
10	Housekeepers	2.32	11.07	10
11	Laundry			11
12	Managers			12
13	Other Administrative	0.91	30.00	13
14	Clerical	3.31	12.64	14
15	Marketing	0.88	23.41	15
16	Other			16
17	Total (lines 1 thru 16)	34.82	$ 12.11	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	See Attached			$	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

OTHER RELATED BUSINESS ENTITIES					
Name	3	City	4	Type of Business	5
Springfield 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: Springfield Slc Report Period Beginning: 1/1/2011 Ending: 12/31/2011

VIII. OWNERSHIP COSTS

A. Purchase price of land 115,071 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	136		2005	2005	$ 8,063,935	$ 293,234	35	$ 230,398	$ (62,836)	$ 1,680,859	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's				74,828	17,676		2,668	(15,008)	5,949	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)				$ 8,138,763	$ 310,910		$ 233,066	$ (77,844)	$ 1,686,808	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	$ 244,771	$ 29,226	$ 24,271	(4,955)	10	$ 125,219	18
19	Vehicles	43,071		3,764	3,764	5	29,897	19
20	TOTAL (lines 18 and 19)	$ 287,842	$ 29,226	$ 28,035	(1,191)		$ 155,116	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 & ID Number Springfield Slc Report Period Beginning: 1/1/2011 Ending: 12/31/2011

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1									1
2	Fence	2005	1,750		20	88	88	532	2
3	Window Treatments	2006	2,370		20	119	119	701	3
4	Shelving	2006	951		20	48	48	265	4
5	Carbon Monoxide Detectors	2007	2,632		20	132	132	658	5
6	Elevator - Upgrade To Code	2008	4,900		20	245	245	837	6
7	Concrete Sidewalk	2009	6,762		20	338	338	704	7
8	Paint / Wallpaper	2009	5,796		20	290	290	628	8
9	Water Damage Repair	2010	4,404		20	220	220	385	9
10	Improvements	2010	11,419		20	571	571	619	10
11	Fire Pump	2011	2,936		20	147	147	147	11
12	Security Cameras / Installation	2011	8,136		20	237	237	237	12
13	Carpet	2011	3,046		20	152	152	152	13
14	2Nd Floor Dining Room Remodel= Permit, Phone System, Cabinets	2011	19,726		20	82	82	82	14
15									15
16									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	Total Book Depreciation			17,676			(17,676)		33
34	TOTAL (lines 1 thru 33)		$ 74,828	$ 17,676		$ 2,668	$ (15,008)	$ 5,949	34

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

Facility Name & ID Number Springfield Slc Report Period Beginning: 1/1/2011 Ending: 12/31/2011

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name & ID Number Springfield Slc Report Period Beginning: 1/1/2011 Ending: 12/31/2011

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name: Springfield Slc **Report Period Beginning:** 1/1/2011 **Ending:** 2/31/2011

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				/ /				5
6				/ /				6
7	TOTAL				$			7

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

9. **Rental amount for movable equipment $** 4,679

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	N/P - Sig Lefkovitz		X		/ /	$	$ 2,464,263	/ /		$	1
2	Cambridge Realty		X	Mortgage	/ /		7,534,445	/ /		416,794	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$	$ 9,998,708			$ 416,794	7
	B. Non-Facility Related										
8	Interest Income		X		/ /			/ /		-28	8
9	Building Co. Interest Income		X		/ /			/ /		-113	9
10	TOTALS (lines 7, 8 and 9)					$	$ 9,998,708			$ 416,653	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: Springfield Slc **Report Period Beginning:** 1/1/2011 **Ending:** 12/31/2011

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2011 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 125,488	$ 165,929	1
2	Cash-Patient Deposits	8,061	8,061	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	310,186	310,186	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	7,806	7,806	6
7	Other Prepaid Expenses	11,020	11,020	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached	372,025	590,316	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 834,586	$ 1,093,318	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		115,071	13
14	Buildings, at Historical Cost		8,063,935	14
15	Leasehold Improvements, at Historical Cost	40,503	40,503	15
16	Equipment, at Historical Cost	113,309	317,891	16
17	Accumulated Depreciation (book methods)	(87,149)	(1,824,025)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		233,795	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(52,737)	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)**	$ 66,663	$ 6,894,433	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 901,249	$ 7,987,751	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 931,904	$ 931,904	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	35,471	35,471	30
31	Accrued Taxes Payable	167,711	167,711	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36			1,862,786	36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 1,135,086	$ 2,997,872	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	2,464,263	2,464,263	38
39	Mortgage Payable		7,534,445	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)**	$ 2,464,263	$ 9,998,708	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 3,599,349	$ 12,996,580	45
46	**TOTAL EQUITY**	$ (2,698,100)	$ (5,008,829)	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 901,249	$ 7,987,751	47

***(See instructions.)**

Facility Name: Springfield Slc **Report Period Beginning: 1/1/2011 Ending: 12/31/2011**

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	$ 2,786,773	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 2,786,773	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	28	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 28	14
	D. Other Revenue (specify):		
15	**See Attached**	100	15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 100	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 2,786,901	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	751,511	19
20	Health Care/ Personal Care	456,544	20
21	General Administration	586,811	21
	B. Capital Expense		
22	Ownership	710,261	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)**	$ 2,505,127	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ 281,774	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ 281,774	31