

		FOR BHF USE			

LL2

Supportive Living Facility

2012

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2012)

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 Springfield 62702

Number City 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	☒ PROPRIETARY	☐ GOVERNMENTAL
☐ Charitable Corp.	☐ Individual	☐ State
☐ Trust	☐ Partnership	☐ County
IRS Exemption Code	☐ Corporation	☐ Other
	☐ "Sub-S" Corp.	
	☒ 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 1/1/2012 to 12/31/2012 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: 1/1/2012 Ending: 12/31/2012

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units N/A

	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	<u>123</u>	Single Unit Apartment	<u>123</u>	<u>45,018</u>	1
2	<u>23</u>	Double Unit Apartment	<u>13</u>	<u>4,758</u>	2
3		Other			3
4	<u>146</u>	TOTALS	<u>136</u>	<u>49,776</u>	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	<u>25,000</u>	<u>6,020</u>		<u>31,020</u>	5
6	Double Unit	<u>2,642</u>	<u>636</u>		<u>3,278</u>	6
7	Other					7
8	TOTALS	<u>27,642</u>	<u>6,656</u>		<u>34,298</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 68.90%

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 ☒

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)

None

H. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/12 Fiscal Year: 12/31/12

* 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:

1/1/2012

Ending:

12/31/2012

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

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
	A. General Services							
1	Dietary and Food Purchase	169,286	243,160	2,560	415,006		415,006	1
2	Housekeeping, Laundry and Maintenance	141,726	30,050	55,164	226,940	17,618	244,558	2
3	Heat and Other Utilities			154,826	154,826	(27,369)	127,457	3
4	Other (specify):							4
5	TOTAL General Services	311,012	273,210	212,550	796,772	(9,751)	787,021	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	405,423	3,712	5,861	414,996		414,996	6
7	Activities and Social Services	53,642	13,680	7,257	74,579	(100)	74,479	7
8	Other (specify):			5,039	5,039		5,039	8
9	TOTAL Health Care and Programs	459,065	17,392	18,157	494,614	(100)	494,514	9
	C. General Administration							
10	Administrative and Clerical	164,051	10,427	109,128	283,606	(43,478)	240,128	10
11	Marketing Materials, Promotions and Advertising	42,841		58,258	101,099		101,099	11
12	Employee Benefits and Payroll Taxes			232,010	232,010		232,010	12
13	Insurance-Property, Liability and Malpractice			23,324	23,324		23,324	13
14	Other (specify):							14
15	TOTAL General Administration	206,892	10,427	422,720	640,039	(43,478)	596,561	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	976,969	301,029	653,427	1,931,425	(53,329)	1,878,096	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			17,676	17,676	248,536	266,212	17
18	Interest			55,916	55,916	239,327	295,243	18
19	Real Estate Taxes			132,000	132,000		132,000	19
20	Rent -- Facility and Grounds			407,905	407,905	(407,905)	1	20
21	Rent -- Equipment			888	888		888	21
22	Other (specify):							22
23	TOTAL Ownership			614,385	614,385	79,958	694,343	23
24	GRAND TOTAL (Sum of lines 16 and 23)	976,969	301,029	1,267,812	2,545,810	26,628	2,572,438	24

Springfield Slc

Report Period Beginning:	1/1/2012
Ending:	12/31/2012

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-Straight Line Depreciation	\$ (63,522)	17	1
2	Additional R&M	17,618	2	2
3	Cable TV	(27,369)	03	3
4	Bank Charges	(1,347)	10	4
5	Interest Income	(3)	18	5
6	Miscellaneous Income	(99)	10	6
7	Bad Debts	(42,000)	10	7
8	Income-Activities	(100)	07	8
9	Penalties & Fines	(32)	10	9
10	Building Co. - Rent Income	(407,905)	20	10
11	Building Co. - Depreciation	312,058	17	11
12	Building Co. Interest Expense	239,329	18	12
13				13
14				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				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53

54				54
55				55
56				56
57				57
58				58
59				59
60				60
61				61
62				62
63				63
64				64
65				65
66				66
67				67
68				68
69				69
70				70
71				71
72				72
73				73
74				74
75				75
76				76
77				77
78				78
79				79
80				80
81				81
82				82
83				83
84				84
85				85
86				86
87				87
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	26,628		101

Facility Name: Springfield Slc

Report Period Beginning 1/1/2012 Ending: 12/31/2012

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.05	\$ 24.83	1
2	Licensed Practical Nurses	2.97	20.20	2
3	Certified Nurse Assistants	13.93	9.60	3
4	Activity Director & Assistants	2.26	11.39	4
5	Social Service Workers			5
6	Head Cook	1.05	18.66	6
7	Cook Helpers/Assistants	6.39	9.68	7
8	Dishwashers			8
9	Maintenance Workers	1.93	15.44	9
10	Housekeepers	3.55	10.79	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.00	29.90	13
14	Clerical	1.00	48.98	14
15	Marketing	3.55	5.80	15
16	Other			16
17	Total (lines 1 thru 16)	37.68	\$ 12.46	17

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 ☒
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 ☒ 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).

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

Facility Name: Springfield Slc

Report Period Beginning:

1/1/2012

Ending:

12/31/2012

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	\$ 312,058	35	\$ 230,398	\$ (81,660)	\$ 1,911,257	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's				145,681	17,676		6,437	(11,239)	12,386	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)				\$ 8,209,616	\$ 329,734		\$ 236,835	\$ (92,899)	\$ 1,923,643	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	\$ 263,203	\$	\$ 25,613	25,613	10	\$ 150,832	18
19	Vehicles	43,071		3,764	3,764	5	33,661	19
20	TOTAL (lines 18 and 19)	\$ 306,275	\$	\$ 29,377	29,377		\$ 184,493	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:

1/1/2012

Ending:

12/31/2012

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1								1
2	Fence	2005	1,750	20	88	88	620	2
3	Window Treatments	2006	2,370	20	119	119	820	3
4	Shelving	2006	951	20	48	48	313	4
5	Carbon Monoxide Detectors	2007	2,632	20	132	132	790	5
6	Elevator - Upgrade To Code	2008	4,900	20	245	245	1,082	6
7	Concrete Sidewalk	2009	6,762	20	338	338	1,042	7
8	Paint / Wallpaper	2009	5,796	20	290	290	918	8
9	Water Damage Repair	2010	4,404	20	220	220	606	9
10	Improvements	2010	11,419	20	571	571	1,189	10
11	Fire Pump	2011	2,936	20	147	147	294	11
12	Security Cameras / Installation	2011	8,136	20	407	407	644	12
13	Carpet	2011	3,046	20	152	152	305	13
14	2Nd Floor Dining Room Remodel	2011	19,726	20	986	986	1,068	14
15	Exit Alarms	2012	3,994	20	17	17	17	15
16	2Nd Floor Remodel-Chair Rail, Electrical, Window Treatments, Fire	2012	49,947	20	2,289	2,289	2,289	16
17	3Rd Floor Activity Room Remodel	2012	3,200	20	107	107	107	17
18	Carpet	2012	7,984	20	200	200	200	18
19	Front Door Awning	2012	2,867	20	72	72	72	19
20	Wall / Door Addition To Front Office	2012	2,860	20	12	12	12	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)		\$ 145,681	\$ 17,676		\$ 6,437	\$ (11,239)	\$ 12,386 34

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

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
13									13
14									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									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

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
13									13
14									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									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: 1/1/2012

Ending: 2/31/2012

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 \$ 886

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	2		3	4	6		7	8	9	
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	N/P - Sig Leftkovitz		X	Operating Line of Credit	/ /	\$	2,400,178	/ /		\$ 55,916	1
2	Cambridge Realty		X	Mortgage	/ /		7,416,205	/ /		239,329	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	9,816,384			\$ 295,245	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /		-3	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	9,816,384			\$ 295,242	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: 1/1/2012

Ending: 12/31/2012

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2012

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 354,074	\$ 461,667	1
2	Cash-Patient Deposits	8,061	8,061	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	138,512	138,512	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	8,842	8,842	6
7	Other Prepaid Expenses	10,238	10,238	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached	444,264	825,863	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 963,991	\$ 1,453,183	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		141,173	13
14	Buildings, at Historical Cost		8,063,935	14
15	Leasehold Improvements, at Historical Cost	108,549	108,549	15
16	Equipment, at Historical Cost	149,296	353,878	16
17	Accumulated Depreciation (book methods)	(154,115)	(2,521,298)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		233,795	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(61,159)	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)	\$ 103,730	\$ 6,318,873	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,067,721	\$ 7,772,056	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 949,148	\$ 949,148	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	50,277	50,277	30
31	Accrued Taxes Payable	228,708	228,708	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36			1,727,762	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,228,133	\$ 2,955,895	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	2,400,178	2,400,178	38
39	Mortgage Payable		7,416,205	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)	\$ 2,400,178	\$ 9,816,383	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,628,311	\$ 12,772,278	45
46	TOTAL EQUITY	\$ (2,560,590)	\$ (5,000,222)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,067,721	\$ 7,772,056	47

*(See instructions.)

Facility Name: Springfield Slc

Report Period Beginning: 1/1/2012

Ending:

12/31/2012

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

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 2,859,146	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,859,146	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	3	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 3	14
	D. Other Revenue (specify):		
15	See Attached	199	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 199	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,859,348	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	796,772	19
20	Health Care/ Personal Care	494,614	20
21	General Administration	640,039	21
	B. Capital Expense		
22	Ownership	614,385	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)	\$ 2,545,810	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 313,538	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 313,538	31

