

		FOR BHF USE			

LL2

Supportive Living Facility

2010

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2010)

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: 1000094

Facility Name: Tabor Hills Supportive Living Community

Address: 1439 McDowell Road Naperville 60563

Number City Zip Code

County: DuPage

Telephone Number: (630) 778-6677 Fax # (630) 778-6680

Federal Employer ID Number:

Date Current Owners were Certified: 3/14/08

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: Michael W. Martin Telephone Number: (217) 258-8888

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 10/1/09 to 9/30/10 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)	SEE ACCOUNTANTS' COMPILATION REPORT		
		(Date)		
	(Print Name and Title)			
	(Firm Name & Address)	McGladrey & Pullen, LLP 20 N. Martingale, Suite 500, Schaumburg, IL 60173		
	(Telephone)	(847) 517-7070	Fax	(847) 517-7067

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 Tabor Hills Supportive Living Community

Report Period Beginning: 10/1/09 Ending: 9/30/10

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	87	Single Unit Apartment	87	31,755
2	8	Double Unit Apartment	8	2,920
3		Other		
4	95	TOTALS	95	34,675

B. Census-For the entire report period.

1	2	3	4	5	
Type of Unit	Resident Days by Unit and Primary Source of Payment				
	Medicaid Recipient	Private Pay	Other	Total	
5 Single Unit	10,579	20,387		30,966	5
6 Double Unit	604	1,752		2,356	6
7 Other					7
8 TOTALS	11,183	22,139		33,322	8

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

96.10%

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

144

Also, indicate the number of unpaid bed-hold days the SLF had during this year.

N/A

(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: 9/30/10 Fiscal Year: 9/30/10

* 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

HFS 3745C (N-4-05)

IL478-2471

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	202,252	152,266	1,485	356,003		356,003	1
2	Housekeeping, Laundry and Maintenance	61,897	18,020	85,082	164,999		164,999	2
3	Heat and Other Utilities			203,285	203,285		203,285	3
4	Other (specify):							4
5	TOTAL General Services	264,149	170,286	289,852	724,287		724,287	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	441,270	131,042	16,713	589,025		589,025	6
7	Activities and Social Services	40,957	(2,381)		38,576		38,576	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	482,227	128,661	16,713	627,601		627,601	9
	C. General Administration							
10	Administrative and Clerical	99,735	2,053	67,716	169,504	(15,112)	154,392	10
11	Marketing Materials, Promotions and Advertising			312	312		312	11
12	Employee Benefits and Payroll Taxes	19,158		144,947	164,105		164,105	12
13	Insurance-Property, Liability and Malpractice			125,867	125,867		125,867	13
14	Other (specify):							14
15	TOTAL General Administration	118,893	2,053	338,842	459,788	(15,112)	444,676	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	865,269	301,000	645,407	1,811,676	(15,112)	1,796,564	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			513,407	513,407		513,407	17
18	Interest			712,423	712,423		712,423	18
19	Real Estate Taxes			(49,778)	(49,778)		(49,778)	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			1,176,052	1,176,052		1,176,052	23
24	GRAND TOTAL (Sum of lines 16 and 23)	865,269	301,000	1,821,459	2,987,728	(15,112)	2,972,616	24

Facility Name: Tabor Hills Supportive Living Community

Report Period Beginning 10/1/09 Ending: 9/30/10

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.01	\$ 35.54	1
2	Licensed Practical Nurses	1.05	22.30	2
3	Certified Nurse Assistants	12.32	12.40	3
4	Activity Director & Assistants	1.15	17.07	4
5	Social Service Workers			5
6	Head Cook	3.92	14.84	6
7	Cook Helpers/Assistants	5.23	7.46	7
8	Dishwashers			8
9	Maintenance Workers	1.02	11.95	9
10	Housekeepers	2.06	8.55	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.01	31.74	13
14	Clerical			14
15	Marketing			15
16	Other Res. Svc. Crd. & HR Dir.	1.50	16.61	16
17	Total (lines 1 thru 16)	30.27	\$ 13.74	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
Tabor Hills Health Care Facility, Inc.	Naperville

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				\$	1
2			N/A		2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	N/A	\$ 1
2		2
Total		\$ 3

OTHER RELATED BUSINESS ENTITIES		
Name 3	City 4	Type of Business 5
Bohemian Home for the Aged	Naperville	Townhomes

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).

Facility Name: Tabor Hills Supportive Living Community

Report Period Beginning: 10/1/09

Ending: 9/30/10

VIII. OWNERSHIP COSTS

A. Purchase price of land 1,049,853 Year land was acquired 2000

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	95		2008	2008	\$ 16,529,128	\$ 415,763	40	\$ 415,763	\$	952,791	1
2											2
3											3
4											4
5											5
6	Improvement Type										
6	Landscaping			2008	338,303	22,554	15	22,554		51,685	6
7	Landscaping			2009	12,096	302	40	302		454	7
8	Oak File Cabinets			2009	4,833	121	40	121		181	8
9	Cable and wire work for new doors			2009	2,500	63	40	63		94	9
10	Exercise room wall, mirror and trim			2009	4,590	115	40	115		172	10
11	Electrical work for spa			2009	3,071	77	40	77		115	11
12	Seeding of west and south basins			2009	4,173	278	15	278		417	12
13	Ecological land management			2010	7,837	131	30	131		131	13
14	Elevator			2010	5,883	73	40	73		73	14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 16,912,414	\$ 439,477		\$ 439,477	\$	1,006,113	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	\$ 629,957	\$ 73,930	\$ 73,931	1	5-10 yrs	\$ 165,551	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 629,957	\$ 73,930	\$ 73,931	1		\$ 165,551	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	N/A	\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: Tabor Hills Supportive Living Community Report Period Beginning: 10/1/09 Ending: 9/30/10

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	2	3	4	5	6		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		YES NO
3	Original Building			/ /	\$			3	
4	Additions	N/A		/ /	N/A			4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	

9. Rental amount for movable equipment \$ N/A

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	Illinois Revenue Authority		X	Mortgage	11/22/06	\$ 14,044,982	\$ 12,869,411	11/15/36	varies	\$ 689,015	1
2	Bond Financing Expense		X		/ /			/ /		23,408	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 14,044,982	\$ 12,869,411			\$ 712,423	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 14,044,982	\$ 12,869,411			\$ 712,423	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: Tabor Hills Supportive Living Community

Report Period Beginning: 10/1/09

Ending:

9/30/10

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 9/30/10

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (23,154)	\$ (23,154)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (86,466))	268,570	268,570	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	33,713	33,713	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 279,129	\$ 279,129	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,049,853	1,049,853	13
14	Buildings, at Historical Cost	16,562,101	16,562,101	14
15	Leasehold Improvements, at Historical Cost	350,313	350,313	15
16	Equipment, at Historical Cost	629,957	629,957	16
17	Accumulated Depreciation (book methods)	(1,171,664)	(1,171,664)	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): Bond Cost	92,653	92,653	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 17,513,213	\$ 17,513,213	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 17,792,342	\$ 17,792,342	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,752	\$ 2,752	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	244,697	244,697	29
30	Accrued Salaries Payable	51,081	51,081	30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	178,271	178,271	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Schedule 7A	1,433,117	1,433,117	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,909,918	\$ 1,909,918	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable			39
40	Bonds Payable	12,869,411	12,869,411	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)	\$ 12,869,411	\$ 12,869,411	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 14,779,329	\$ 14,779,329	45
46	TOTAL EQUITY	\$ 3,013,013	\$ 3,013,013	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 17,792,342	\$ 17,792,342	47

*(See instructions.)

Tabor Hills Supportive Living Community, LLC
10/1/09-9/30/10
Provider # 36-2181959

Schedule 7A

XI. Balance Sheet
C. Current Liabilities
Line 35: Other current Liabilities

Description	Amount
Due To/Fr Town Home	572,257
Dur To/Fr Nursing Home	818,361
Accrued Expenses	1,531
SLC Application Processing	7,750
Pet Deposit Fee	500
Public Aid Credit Balance	32,718
	<u>1,433,117</u>

See Accountants' Compilation Report

Facility Name: Tabor Hills Supportive Living Community

Report Period Beginning: 10/1/09

Ending:

9/30/10

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	\$ 3,570,061	1
2	Discounts and Allowances	155	2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 3,570,216	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	15,449	8
9	Non-Resident Meals		9
10	Laundry		10
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$ 15,449	11
	C. Non-Operating Revenue		
12	Contributions	270	12
13	Interest and Other Investment Income		13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$ 270	14
	D. Other Revenue (specify):		
15	See Attachment 8A	47,555	15
16			16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$ 47,555	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 3,633,490	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	724,287	19
20	Health Care/ Personal Care	627,601	20
21	General Administration	459,788	21
	B. Capital Expense		
22	Ownership	1,176,052	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
	TOTAL EXPENSES		
28	(sum of lines 19 thru 27)	\$ 2,987,728	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ 645,762	29
	Income Taxes		
30		\$	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ 645,762	31

XII. Income Statement
Section D. Other Revenue

Description	Amount
Alarm Pendant	1,500
Cable Income	10,883
Food Stamps	8,172
Misc Income	526
Resident Pharmacy	(1,124)
Public Aid Applicatio	375
Pet Deposit	250
Internet Private	1,380
Telephone	25,575
Copy Fees	18
	<u>47,555</u>

See Accountants' Compilation Report