

		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: 1000094

Facility Name: Tabor Hills Supp Lvg Comm

Address: 1439 McDowell RoadNaperville60563

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:

X

VOLUNTARY, NON-PROFIT

X

Charitable Corp.

Trust

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

IRS Exemption Code 501 (c)(3)

In the event there are further questions about this report, please contact:

Name: Amanda Springborn

Telephone Number: (314) 925-3838

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 10/1/2013 to 9/30/2014 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)

(Firm Name & Address) McGladrey LLP20 N. Martingale Road, Ste. 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 Supp Lvg Comm

Report Period Beginning: 10/1/2013 Ending: 9/30/2014

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	1
2	8	Double Unit Apartment	8	2,920	2
3		Other			3
4	95	TOTALS	95	34,675	4

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	7,198	22,253		29,451	5
6	Double Unit	284	1,256		1,540	6
7	Other					7
8	TOTALS	7,482	23,509		30,991	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 89.38%

D. Indicate the number of paid bed-hold days the SLF had during this year
125 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? Note : Non-allowable costs have been
eliminated in Schedule IV, Column 5.
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)
N/A

H. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO
Tax Year: 9/30/2014 Fiscal Year: 9/30/2014

* All facilities other than governmental must report on the accrual basis.

J. Does the facility have any Illinois Housing Development Authority Loans
outstanding? Yes If yes, did the facility make all of the
required payments of interest and principle? Yes
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

STATE OF ILLINOIS

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Facility Name: Tabor Hills Supp Lvg Comm

Report Period Beginning:

10/1/2013

Ending:

9/30/2014

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	217,901	192,535	2,207	412,643		412,643	1
2	Housekeeping, Laundry and Maintenance	64,380	37,390	104,662	206,432	1,268	207,700	2
3	Heat and Other Utilities			194,551	194,551		194,551	3
4	Other (specify):							4
5	TOTAL General Services	282,281	229,925	301,420	813,626	1,268	814,894	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	487,573	22,904	20,757	531,234		531,234	6
7	Activities and Social Services	37,902	305	3,733	41,940		41,940	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	525,475	23,209	24,490	573,174		573,174	9
	C. General Administration							
10	Administrative and Clerical	236,610	12,759	84,525	333,894	(6,051)	327,843	10
11	Marketing Materials, Promotions and Advertising							11
12	Employee Benefits and Payroll Taxes	19,158		158,345	177,503		177,503	12
13	Insurance-Property, Liability and Malpractice			89,571	89,571		89,571	13
14	Other (specify):							14
15	TOTAL General Administration	255,768	12,759	332,441	600,968	(6,051)	594,917	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,063,524	265,893	658,351	1,987,768	(4,783)	1,982,985	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			504,026	504,026	(197)	503,829	17
18	Interest			701,396	701,396	(11,442)	689,954	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			1,205,422	1,205,422	(11,639)	1,193,783	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,063,524	265,893	1,863,773	3,193,190	(16,422)	3,176,768	24

Facility Name: Tabor Hills Supp Lvg Comm

Report Period Beginning 10/1/2013 Ending: 9/30/2014

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.01	\$ 39.28	1
2	Licensed Practical Nurses	1.06	25.28	2
3	Certified Nurse Assistants	12.18	13.78	3
4	Activity Director & Assistants	1.21	15.09	4
5	Social Service Workers			5
6	Head Cook	3.99	14.16	6
7	Cook Helpers/Assistants	5.41	8.93	7
8	Dishwashers			8
9	Maintenance Workers	1.01	13.26	9
10	Housekeepers	1.92	9.15	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.70	56.72	13
14	Clerical			14
15	Marketing			15
16	Other Res. Svc. Crd. & HR Dir.	1.41	18.89	16
17	Total (lines 1 thru 16)	30.90	\$ 16.55	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

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).

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

Facility Name: Tabor Hills Supp Lvg Comm

Report Period Beginning:

10/1/2013

Ending:

9/30/2014

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	\$	2,615,843	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Landscaping		2008		338,303	22,554	15	22,554		141,899	6
7	Landscaping		2009		12,096	302	40	302		1,664	7
8	Oak File Cabinets		2009		4,833	121	40	121		665	8
9	Cable and wire work for new doors		2009		2,500	63	40	63		344	9
10	Exercise room wall, mirror and trim		2009		4,590	115	40	115		631	10
11	Electrical work for spa		2009		3,071	77	40	77		422	11
12	Seeding of west and south basins		2009		4,173	278	15	278		1,530	12
13	Ecological land management		2010		7,837	261	30	261		1,175	13
14	Elevator		2010		5,883	147	40	147		661	14
15	Room 170 Water Leak Repair		2012		8,287	207	40	207		417	15
16	See Attachment 1				87,657	6,350		6,295	(55)	8,437	16
17	TOTAL (lines 1 thru 16)				\$ 17,008,358	\$ 446,237		\$ 446,182	\$ (55)	\$ 2,773,687	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	\$ 676,308	\$ 57,789	\$ 57,647	(142)	5-10 yrs	\$ 432,051	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)		\$ 676,308	\$ 57,789	\$ 57,647	(142)	\$ 432,051	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 Supp Lvg Comm

Report Period Beginning: 10/1/2013

Ending: 9/30/2014

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? 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	N/A		/ /	N/A			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 \$ 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	\$ 11,917,343	11/15/36	Varies	\$ 677,988	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	\$ 11,917,343			\$ 701,396	7
	B. Non-Facility Related										
8	Interest Income Offset				/ /			/ /		(11,442)	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 14,044,982	\$ 11,917,343			\$ 689,954	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.

STATE OF ILLINOIS

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Facility Name: Tabor Hills Supp Lvg Comm

Report Period Beginning: 10/1/2013

Ending:

9/30/2014

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 9/30/2014

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 15,708	\$ 15,708	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 73,151)	209,078	209,078	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	23,533	23,533	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)	\$ 248,319	\$ 248,319	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	16,541,224	16,541,224	14
15	Leasehold Improvements, at Historical Cost	468,428	467,134	15
16	Equipment, at Historical Cost	678,274	676,308	16
17	Accumulated Depreciation (book methods)	(3,205,998)	(3,205,738)	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	71,067	71,067	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 15,602,848	\$ 15,599,848	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 15,851,167	\$ 15,848,167	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 13,463	\$ 13,463	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	291,754	291,754	29
30	Accrued Salaries Payable	79,836	79,836	30
31	Accrued Taxes Payable	15	15	31
32	Accrued Interest Payable	252,075	252,075	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Schedule 7A	3,570,232	3,570,232	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 4,207,375	\$ 4,207,375	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable			39
40	Bonds Payable	11,625,589	11,625,589	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)	\$ 11,625,589	\$ 11,625,589	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 15,832,964	\$ 15,832,964	45
46	TOTAL EQUITY	\$ 18,203	\$ 15,203	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 15,851,167	\$ 15,848,167	47

*(See instructions.)

XI. Balance Sheet

C. Current Liabilities

Line 35: Other current Liabilities

<u>Description</u>	<u>Operating</u>	<u>After</u> <u>Consolidation</u>
Due To/Fr Town Home	582,326	582,326
Dur To/Fr Nursing Home	2,956,865	2,956,865
Accrued Payables	279	279
Insurance Payable	5,396	5,396
IDPA Liability	6,598	6,598
SLC Application Processing	15,974	15,974
Pet Deposit Fee	750	750
Personal Portion FY2008	802	802
Public Aid Credit Balance	1,242	1,242
	<u>3,570,232</u>	<u>3,570,232</u>
	-	-

Facility Name: Tabor Hills Supp Lvg Comm

Report Period Beginning: 10/1/2013

Ending:

9/30/2014

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	\$ 3,526,132	1
2	Discounts and Allowances	(150)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,525,982	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	13,995	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 13,995	11
	C. Non-Operating Revenue		
12	Contributions	260	12
13	Interest and Other Investment Income	11,442	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 11,702	14
	D. Other Revenue (specify):		
15	See Attachment 8A	45,082	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 45,082	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,596,761	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	813,626	19
20	Health Care/ Personal Care	573,174	20
21	General Administration	600,968	21
	B. Capital Expense		
22	Ownership	1,205,422	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)	\$ 3,193,190	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 403,571	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 403,571	31

Tabor Hills Supportive Living Community, LLC
9/30/2014
36-2181959

Schedule 8A

XII. Income Statement
Section D. Other Revenue

<u>Description</u>	<u>Amount</u>
Alarm Pendant	3,655
Food Stamps	5,046
Service Fee	(6,556)
Misc Income	804
Activities Fundraising	4,633
Internet Private/Per Portion	2,310
Cable Income Private/Per Portion	10,800
Telephone Private/PA	24,390
	<u>45,082</u>
	-

	Improvement Type	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation		Adjustments	Accumulated Depreciation	
18	Building Control Systems - Electrical	2013		17,935	1,794	10	1,794		-	2,690	18
19	Water Heater Installation	2013		8,432	211	40	211		-	316	19
20	Installation of Call Lights	2013		22,805	2,281	10	2,281		-	3,421	20
21	Landscaping	2014		12,830	1,283	5	1,283		-	1,283	21
22	Air Handling Units & VAV Boxes	2014		8,866	200	20	200		-	200	22
23	Fence Purchase & Installation	2014		4,290	215	10	215		-	215	23
24	Furnish & Install I/A System of Air Handling	2014		12,500	313	20	313		-	313	24
25									-		25
26									-		26
27	Assets under \$2,500 Expensed				55				55		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	Total (Attachment 1) to Schedule VIII - Line 16			\$ 87,657	\$ 6,350		\$ 6,295		\$ 55	\$ 8,437	46

