

		FOR BHF USE			

LL2

Supportive Living Facility

2016

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2016)

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 Living Comm

Address: 1439 McDowell Road

Naperville

60563

NumberCityZip 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:

X

VOLUNTARY, NON-PROFIT

X

Charitable Corp.

Trust

IRS Exemption Code 501 (c)(3)

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

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 10/01/2015 to 9/30/2016 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) RSM US LLP 20 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

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	31,842	1
2	8	Double Unit Apartment	8	2,928	2
3		Other			3
4	95	TOTALS	95	34,770	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	8,751	22,637		31,388	5
6	Double Unit		2,794		2,794	6
7	Other					7
8	TOTALS	8,751	25,431		34,182	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.31%

D. Indicate the number of paid bed-hold days the SLF had during this year 90 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 ☐ Note : Non-allowable costs have been eliminated in Schedule IV, Column 5.

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: 9/30/2016 Fiscal Year: 9/30/2016

* 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

Page 3

Facility Name: Tabor Hills Supp Living Comm

Report Period Beginning:

10/01/2015

Ending:

9/30/2016

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	220,915	220,454	1,596	442,965		442,965	1
2	Housekeeping, Laundry and Maintenance	63,202	64,616	67,271	195,089	4,595	199,684	2
3	Heat and Other Utilities			217,050	217,050		217,050	3
4	Other (specify):							4
5	TOTAL General Services	284,117	285,070	285,917	855,104	4,595	859,699	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	510,980	9,001	18,959	538,940		538,940	6
7	Activities and Social Services	41,969	1,106	5,699	48,774		48,774	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	552,949	10,107	24,658	587,714		587,714	9
	C. General Administration							
10	Administrative and Clerical	253,703	14,136	144,891	412,730	(39,179)	373,551	10
11	Marketing Materials, Promotions and Advertising			198	198		198	11
12	Employee Benefits and Payroll Taxes	19,158		314,550	333,708		333,708	12
13	Insurance-Property, Liability and Malpractice			92,406	92,406		92,406	13
14	Other (specify):							14
15	TOTAL General Administration	272,861	14,136	552,045	839,042	(39,179)	799,863	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,109,927	309,313	862,620	2,281,860	(34,584)	2,247,276	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			511,926	511,926	(323)	511,603	17
18	Interest			563,675	563,675	(5,924)	557,751	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			1,075,601	1,075,601	(6,247)	1,069,354	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,109,927	309,313	1,938,221	3,357,461	(40,831)	3,316,630	24

Facility Name: Tabor Hills Supp Living Comm

Report Period Beginning 10/01/2015 Ending: 9/30/2016

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.02	\$ 39.75	1
2	Licensed Practical Nurses	1.05	26.64	2
3	Certified Nurse Assistants	12.34	14.36	3
4	Activity Director & Assistants	1.40	14.43	4
5	Social Service Workers			5
6	Head Cook	3.42	15.03	6
7	Cook Helpers/Assistants	5.68	9.66	7
8	Dishwashers			8
9	Maintenance Workers	1.02	13.52	9
10	Housekeepers	1.59	10.43	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.64	60.22	13
14	Clerical			14
15	Marketing			15
16	Other Res Serv Coor & HR Dir	1.61	20.03	16
17	Total (lines 1 thru 16)	30.77	\$	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	Gloria Pendiak	0%	40+	126,216	1
2					2
3					3
4					4
5					5
Total				\$ 126216	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 Living Comm

Report Period Beginning:

10/01/2015

Ending:

9/30/2016

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	\$	\$ 3,031,606	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Landscaping		2008		338,303	22,554	15	22,554		187,007	6
7	Landscaping		2009		12,096	302	40	302		2,268	7
8	Oak File Cabinets		2009		4,833	121	40	121		907	8
9	Cable and wire work for new doors		2009		2,500	63	40	63		469	9
10	Exercise room wall, mirror and trim		2009		4,590	115	40	115		861	10
11	Electrical work for spa		2009		3,071	77	40	77		576	11
12	Seeding of west and south basins		2009		4,173	278	15	278		2,086	12
13	Ecological land management		2010		7,837	261	30	261		1,697	13
14	Elevator		2010		5,883	147	40	147		955	14
15	Room 170 Water Leak Repair		2012		8,287	207	40	207		831	15
16	See Attachment 1				172,960	12,324		12,085	(239)	30,720	16
17	TOTAL (lines 1 thru 16)				\$ 17,093,661	\$ 452,212		\$ 451,973	\$ (239)	\$ 3,259,983	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	\$ 708,919	\$ 59,539	\$ 61,520	1,981	5-10 yrs	\$ 549,511	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)		\$ 708,919	\$ 59,539	\$ 61,520	1,981	\$ 549,511	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 Living Comm

Report Period Beginning: 10/01/2015 Ending: 9/30/2016

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	
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	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	\$ 11,299,843	11/15/36	Varies	\$ 563,252	1
2	Bond Financing Expense		X		/ /			/ /		423	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 14,044,982	\$ 11,299,843			\$ 563,675	7
	B. Non-Facility Related										
8	Interest Income Offset				/ /			/ /		(5,924)	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 14,044,982	\$ 11,299,843			\$ 557,751	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 Supp Living Comm

Report Period Beginning: 10/01/2015

Ending:

9/30/2016

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 9/30/2016

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 6,248	\$ 6,248	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 10,000)	298,676	298,676	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	41,745	41,745	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>BHC Interfund Transfer</u>	6,154,427	6,154,427	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,501,096	\$ 6,501,096	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	561,657	557,031	15
16	Equipment, at Historical Cost	710,885	708,919	16
17	Accumulated Depreciation (book methods)	(4,226,248)	(4,225,666)	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	65,671	65,671	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 14,703,042	\$ 14,697,032	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 21,204,138	\$ 21,198,128	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 14,049	\$ 14,049	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	319,989	319,989	29
30	Accrued Salaries Payable	83,178	83,178	30
31	Accrued Taxes Payable	10	10	31
32	Accrued Interest Payable	184,488	184,488	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>See Schedule 7A</u>	4,387,000	4,387,000	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 4,988,714	\$ 4,988,714	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable			39
40	Bonds Payable	10,979,854	10,979,854	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)	\$ 10,979,854	\$ 10,979,854	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 15,968,568	\$ 15,968,568	45
46	TOTAL EQUITY	\$ 5,235,570	\$ 5,229,560	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 21,204,138	\$ 21,198,128	47

*(See instructions.)

Schedule 7A

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	4,369,086	4,369,086
State Income Tax Withholding	(202)	(202)
Employee Life Insurance	(504)	(504)
Resident Trust Fund	3,878	3,878
Application Fee	12,250	12,250
Pet Deposit Fee	1,250	1,250
Public Aid Credit Balance	1,242	1,242
	<u>4,387,000</u>	<u>4,387,000</u>

Facility Name: Tabor Hills Supp Living Comm

Report Period Beginning: 10/01/2015

Ending:

9/30/2016

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	\$ 3,955,034	1
2	Discounts and Allowances	(1,015)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,954,019	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	14,554	8
9	Non-Resident Meals	267	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 14,821	11
	C. Non-Operating Revenue		
12	Contributions	260	12
13	Interest and Other Investment Income	5,924	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 6,184	14
	D. Other Revenue (specify):		
15	See Schedule 8A	75,984	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 75,984	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 4,051,008	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	855,104	19
20	Health Care/ Personal Care	587,714	20
21	General Administration	839,042	21
	B. Capital Expense		
22	Ownership	1,075,601	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)	\$ 3,357,461	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 693,547	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 693,547	31

Schedule 8A

XII. Income Statement
Section D. Other Revenue

<u>Description</u>	<u>Amount</u>
Application Revenue	11,250
Food Stamps	10,226
Gift Shop/ General Store	3,784
Activities Fundraising	6,985
Miscellaneous Income	2,005
Internet Private/Per Portion	2,681
Cable Income Private/Per Portion	11,482
Telephone Private/PA	23,677
Alarm Fee - Private	3,164
Resident Private - Cash Out	730
	<u>75,984</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		-	6,278
19	Water Heater Installation	2013		8,432	211	40	211		-	738
20	Installation of Call Lights	2013		22,805	2,281	10	2,281		-	7,983
21	Landscaping	2014		12,830	2,566	5	2,566		-	6,415
22	Air Handling Units & VAV Boxes	2014		8,866	400	20	400		-	1,000
23	Fence Purchase & Installation	2014		4,290	429	10	429		-	1,073
24	Furnish & Install I/A System of Air Handling	2014		12,500	625	20	625		-	1,563
25	Landscaping	2015		14,389	959	15	959		-	1,439
26	Pavement Sealcoat	2015		8,895	1,271	7	1,271		-	1,906
27	Trane Heating Units	2015		4,709	118	40	118		-	177
28	LED Lighting	2015		15,430	386	40	386		-	579
29	LED Light Poles/Junction Box	2015		41,880	1,047	40	1,047		-	1,571
30									-	
31									-	
32									-	
33	Assets under \$2,500 Expensed				239				239	
34									-	
35									-	
36									-	
37									-	
38									-	
39									-	
40									-	
41									-	
42									-	
43									-	
44									-	

45									-	
46	Total (Attachment 1) to Schedule VIII - Line 16			\$ 172,960	\$ 12,324		\$ 12,085		\$ 239	\$ 30,720

18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44

45
46