

		FOR BHF USE			

LL2

Supportive Living Facility

2018

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2018)

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 Support Lvg Comm

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:

<input checked="" type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL
<input checked="" type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State
<input type="checkbox"/>	Trust	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	County
	IRS Exemption Code 501 (c)(3)	<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Other
		<input type="checkbox"/>	"Sub-S" Corp.	<input type="checkbox"/>	
		<input type="checkbox"/>	Limited Liability Co.	<input type="checkbox"/>	
		<input type="checkbox"/>	Trust	<input type="checkbox"/>	
		<input type="checkbox"/>	Other	<input type="checkbox"/>	

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 10/01/2017 to 9/30/2018 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

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

Name: Amanda Springborn Telephone Number: ( 314 ) 925-3838

Email Address:

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	31,755	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	8,626	20,030		28,656	5
6	Double Unit	730	2,411		3,141	6
7	Other					7
8	TOTALS	9,356	22,441		31,797	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 91.70%

D. Indicate the number of paid bed-hold days the SLF had during this year 0 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: 9/30/2018 Fiscal Year: 9/30/2018  
\* 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

HFS 3745C (N-4-05)

IL478-2471

## STATE OF ILLINOIS

Page 3

Facility Name: Tabor Hills Support Lvg Comm

Report Period Beginning:

10/01/2017

Ending:

9/30/2018

## 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			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	236,327	188,337	2,100	426,764		426,764	1
2	Housekeeping, Laundry and Maintenance	82,769	49,340	81,967	214,076	3,823	217,899	2
3	Heat and Other Utilities			245,690	245,690		245,690	3
4	Other (specify):							4
5	<b>TOTAL General Services</b>	319,096	237,677	329,757	886,530	3,823	890,353	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	561,518	5,098	4,073	570,689		570,689	6
7	Activities and Social Services	43,970	6,136	5,805	55,911		55,911	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	605,488	11,234	9,878	626,600		626,600	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	301,318	14,908	84,284	400,510	(20,985)	379,525	10
11	Marketing Materials, Promotions and Advertising			202	202		202	11
12	Employee Benefits and Payroll Taxes	19,158	137	263,654	282,949		282,949	12
13	Insurance-Property, Liability and Malpractice			132,415	132,415		132,415	13
14	Other (specify):							14
15	<b>TOTAL General Administration</b>	320,476	15,045	480,555	816,076	(20,985)	795,091	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	1,245,060	263,956	820,190	2,329,206	(17,162)	2,312,044	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			501,769	501,769	(1,632)	500,137	17
18	Interest			343,815	343,815	(8,435)	335,380	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			845,584	845,584	(10,067)	835,517	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	1,245,060	263,956	1,665,774	3,174,790	(27,229)	3,147,561	24

Facility Name: Tabor Hills Support Lvg Comm

Report Period Beginning 10/01/2017 Ending: 9/30/2018

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.62	\$ 38.61	1
2	Licensed Practical Nurses	0.16	24.47	2
3	Certified Nurse Assistants	13.05	15.59	3
4	Activity Director & Assistants	1.43	14.75	4
5	Social Service Workers			5
6	Head Cook	4.67	15.56	6
7	Cook Helpers/Assistants	4.05	10.10	7
8	Dishwashers			8
9	Maintenance Workers	1.03	20.10	9
10	Housekeepers	1.81	10.59	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.70	60.08	13
14	Clerical	0.93	22.26	14
15	Marketing			15
16	Other Res Serv Coor & HR Dir	1.38	22.41	16
17	Total (lines 1 thru 16)	31.83	\$	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	Frances Salinas	0%	40+	51,088	1
2	Gloria Pindiak	0%	40+	18,392	2
3					3
4					4
5					5
Total				\$ 69,480	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1	N/A	\$	1
2			2
Total		\$	3

Facility Name: Tabor Hills Support Lvg Comm

Report Period Beginning:

10/01/2017

Ending:

9/30/2018

## 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	\$	\$ 3,863,132	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Landscaping		2008		338,303	22,554	15	22,554		232,114	6
7	Landscaping		2009		12,096	302	40	302		2,873	7
8	Oak File Cabinets		2009		4,833	121	40	121		1,149	8
9	Cable and wire work for new doors		2009		2,500	63	40	63		594	9
10	Exercise room wall, mirror and trim		2009		4,590	115	40	115		1,091	10
11	Electrical work for spa		2009		3,071	77	40	77		730	11
12	Seeding of west and south basins		2009		4,173	278	15	278		2,642	12
13	Ecological land management		2010		7,837	261	30	261		2,219	13
14	Elevator		2010		5,883	147	40	147		1,249	14
15	Room 170 Water Leak Repair		2012		8,287	207	40	207		1,245	15
16	See Attachment 1				233,790	13,562		13,090	(472)	56,141	16
17	TOTAL (lines 1 thru 16)				\$ 17,154,491	\$ 453,449		\$ 452,977	\$ (472)	\$ 4,165,179	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	\$ 747,446	\$ 48,320	\$ 47,160	(1,160)	5-10 yrs	\$ 657,018	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)		\$ 747,446	\$ 47,160	(1,160)		\$ 657,018	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 Support Lvg Comm Report Period Beginning: 10/01/2017 Ending: 9/30/2018

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	\$ 9,424,941	11/15/36	Varies	\$ 343,815	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 14,044,982	\$ 9,424,941			\$ 343,815	7
	B. Non-Facility Related										
8	Interest Income Offset				/ /			/ /		(8,435)	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 14,044,982	\$ 9,424,941			\$ 335,380	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 Support Lvg Comm

Report Period Beginning: 10/01/2017

Ending:

9/30/2018

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 9/30/2018

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 5,522	\$ 5,522	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 15,949 )	217,017	217,017	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): BHC Interfund Transfer	7,159,275	7,159,275	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 7,381,814	\$ 7,381,814	10
	<b>B. Long-Term Assets</b>			
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	626,454	613,267	15
16	Equipment, at Historical Cost	750,360	747,446	16
17	Accumulated Depreciation (book methods)	(5,241,991)	(4,822,197)	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	114,517	114,517	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 13,840,417	\$ 14,244,110	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 21,222,231	\$ 21,625,924	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 32,184	\$ 32,184	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	669,227	669,227	29
30	Accrued Salaries Payable	141,360	141,360	30
31	Accrued Taxes Payable	(343)	(343)	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	See Schedule 7A	4,795,532	4,795,532	35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 5,637,960	\$ 5,637,960	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable			39
40	Bonds Payable	8,755,714	8,755,714	40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 8,755,714	\$ 8,755,714	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 14,393,674	\$ 14,393,674	45
46	<b>TOTAL EQUITY</b>	\$ 6,828,557	\$ 7,232,250	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 21,222,231	\$ 21,625,924	47

\*(See instructions.)

Schedule 7A

XI. Balance Sheet

C. Current Liabilities

Line 35: Other current Liabilities

		<u>After</u>
<u>Description</u>	<u>Operating</u>	<u>Consolidation</u>
Due To/Fr Town Home	4,666,135	4,666,135
State Income Tax Withholding	(303)	(303)
Employee Life Insurance	(1,921)	(1,921)
Resident Trust Fund	2,771	2,771
Application Fee	16,250	16,250
Pet Deposit Fee	250	250
Refunds	48,597	48,597
Resident Credit Balances	62,511	62,511
Public Aid Credit Balance	1,242	1,242
	<u>4,795,532</u>	<u>4,795,532</u>



Facility Name: Tabor Hills Support Lvg Comm

Report Period Beginning: 10/01/2017

Ending:

9/30/2018

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

	Revenue	Amount	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 3,817,015	1
2	Discounts and Allowances		2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 3,817,015	3
	<b>B. Other Operating Revenue</b>		
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	3,745	8
9	Non-Resident Meals	671	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$ 4,416	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions	260	12
13	Interest and Other Investment Income	8,435	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 8,695	14
	<b>D. Other Revenue (specify):</b>		
15	See Schedule 8A	70,159	15
16			16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 70,159	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 3,900,285	18

	Expenses	Amount	
	<b>A. Operating Expenses</b>		
19	General Services	886,530	19
20	Health Care/ Personal Care	626,600	20
21	General Administration	816,076	21
	<b>B. Capital Expense</b>		
22	Ownership	845,584	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	\$ 3,174,790	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ 725,495	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ 725,495	31

Schedule 8A

XII. Income Statement  
Section D. Other Revenue

<u>Description</u>	<u>Amount</u>
Application Revenue	14,250
Food Stamps	13,688
Gift Shop/ General Store	2,611
Activities Fundraising	6,414
Miscellaneous Income	-
Internet Private/Per Portion	2,469
Cable Income Private/Per Portion	9,501
Telephone Private/PA	18,005
Alarm Fee - Private	3,208
Resident Private - Cash Out	13
	<u>70,159</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	-	9,865	18
19	Water Heater Installation	2013		8,432	211	40	211	-	1,160	19
20	Installation of Call Lights	2013		22,805	2,281	10	2,281	-	12,544	20
21	Landscaping	2014		12,830	2,566	5	2,566	-	11,547	21
22	Air Handling Units & VAV Boxes	2014		8,866	400	20	400	-	1,801	22
23	Fence Purchase & Installation	2014		4,290	429	10	429	-	1,931	23
24	Furnish & Install I/A System of Air Handling	2014		12,500	625	20	625	-	2,813	24
25	Landscaping	2015		14,389	959	15	959	-	3,358	25
26	Pavement Sealcoat	2015		8,895	1,271	7	1,271	-	4,447	26
27	Trane Heating Units	2015		4,709	118	40	118	-	412	27
28	LED Lighting	2015		15,430	386	40	386	-	1,351	28
29	LED Light Poles/Junction Box	2015		41,880	1,047	40	1,047	-	3,665	29
30	Carpet - Naperville Room	2017		19,529	488	40	488	-	732	30
31	Dry Heads Replacement	2017		2,672	33	40	33	-	33	31
32	Carpet - Naperville Room #2	2018		19,461	243	40	243	-	243	32
33	Carpet Installation - 1st & 2nd Floor	2018		19,168	240	40	240	-	240	33
34								-		34
35	Assets under \$2,500 Expenses				472			(472)		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			\$ 233,790	\$ 13,562		\$ 13,090	\$ (472)	\$ 56,141	46