

		FOR BHF USE			

LL2

Supportive Living Facility

**2009
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2009)**

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 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: 36-2181959

Date Current Owners were Certified: 3/14/08

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input 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 _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input checked="" type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 10/1/08 to 9/30/09 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) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u>	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) <u>McGladrey & Pullen, LLP</u> <u>20 N. Martingale, Suite 500 Schaumburg, IL 60173</u>	
	(Telephone) <u>(847) 413-6400</u> Fax <u>(847) 517-7067</u>	

In the event there are further questions about this report, please contact:
Name: Michael W. Martin Telephone Number: (217) 258-8888
Email Address: mike.marting@rsmi.com

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: 10/1/08 Ending: 9/30/09

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 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	12,398	16,591		28,989	5
6	Double Unit	1,114	930		2,044	6
7	Other					7
8	TOTALS	13,512	17,521		31,033	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 89.50%

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: 9/30/09 Fiscal Year: 9/30/09

* 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: Tabor Hills Supportive Living Community

Report Period Beginning:

10/1/08

Ending:

9/30/09

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	186,407	143,314	1,465	331,186		331,186	1
2	Housekeeping, Laundry and Maintenance	62,049	12,604	66,788	141,441		141,441	2
3	Heat and Other Utilities			200,642	200,642		200,642	3
4	Other (specify):							4
5	TOTAL General Services	248,456	155,918	268,895	673,269		673,269	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	431,849	130,885	18,230	580,964		580,964	6
7	Activities and Social Services	50,028	1,651	120	51,799		51,799	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	481,877	132,536	18,350	632,763		632,763	9
	C. General Administration							
10	Administrative and Clerical	87,553	1,183	92,211	180,947	(5,830)	175,117	10
11	Marketing Materials, Promotions and Advertising			3,472	3,472	(3,472)		11
12	Employee Benefits and Payroll Taxes	19,221		108,571	127,792		127,792	12
13	Insurance-Property, Liability and Malpractice							13
14	Other (specify):							14
15	TOTAL General Administration	106,774	1,183	204,254	312,211	(9,302)	302,909	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	837,107	289,637	491,499	1,618,243	(9,302)	1,608,941	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			510,137	510,137		510,137	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			1,272,338	1,272,338		1,272,338	23
24	GRAND TOTAL (Sum of lines 16 and 23)	837,107	289,637	1,763,837	2,890,581	(9,302)	2,881,279	24

Facility Name: Tabor Hills Supportive Living Community

Report Period Beginning 10/1/08

Ending:

9/30/09

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses		\$	1
2	Licensed Practical Nurses	1	21.95	2
3	Certified Nurse Assistants	10	12.16	3
4	Activity Director & Assistants	1	13.94	4
5	Social Service Workers			5
6	Head Cook	3	16.77	6
7	Cook Helpers/Assistants	4	8.34	7
8	Dishwashers			8
9	Maintenance Workers	1	12.07	9
10	Housekeepers	2	8.20	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1	22.56	13
14	Clerical			14
15	Director of Nursing	1	34.68	15
16	Other Resident Service Coord.	1	15.45	16
17	Total (lines 1 thru 16)	25	\$ 16.61	17

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

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).

Facility Name: Tabor Hills Supportive Living Community

Report Period Beginning:

10/1/08

Ending:

9/30/09

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	\$ 16,630,526	\$ 415,763	40	\$ 415,763	\$	\$ 537,027	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Landscaping		2008	2008	338,303	22,554	15	22,554		29,132	6
7	Landscaping		2009	2009	12,096	151	40	151		151	7
8	Oak File Cabinets		2009	2009	4,833	61	40	61		61	8
9	Cable and wire work for new doors		2009	2009	2,500	31	40	31		31	9
10	Exercise room wall, mirror and trim		2009	2009	4,590	57	40	57		57	10
11	Electrical work for spa		2009	2009	3,071	38	40	38		38	11
12	Seeding of west and south basins		2009	2009	4,173	139	15	139		139	12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 17,000,092	\$ 438,794		\$ 438,794	\$	\$ 566,636	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	\$ 620,110	\$ 71,343	\$ 71,343	\$	5-10 years	\$ 91,621	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 620,110	\$ 71,343	\$ 71,343	\$		\$ 91,621	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: 10/1/08

Ending: 9/30/09

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	\$ 13,251,960	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	\$ 13,251,960			\$ 712,423	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 14,044,982	\$ 13,251,960			\$ 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: 10/1/08

Ending:

9/30/09

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 9/30/09

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ (17,343)	\$ (17,343)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance -0-)	292,364	292,364	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	35,368	35,368	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)	\$ 310,389	\$ 310,389	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	16,657,616	16,657,616	14
15	Leasehold Improvements, at Historical Cost	342,476	342,476	15
16	Equipment, at Historical Cost	620,110	620,110	16
17	Accumulated Depreciation (book methods)	(658,257)	(658,257)	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): Bonds	100,222	100,222	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 18,112,020	\$ 18,112,020	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 18,422,409	\$ 18,422,409	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 5,780	\$ 5,780	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	232,148	232,148	29
30	Accrued Salaries Payable	81,944	81,944	30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	251,847	251,847	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
Other Current Liabilities(specify):				
35	See Schedule 7A	849,437	849,437	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 1,421,156	\$ 1,421,156	37
D. Long-Term Liabilities				
38	Long-Term Notes Payable			38
39	Mortgage Payable			39
40	Bonds Payable	13,251,960	13,251,960	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)	\$ 13,251,960	\$ 13,251,960	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 14,673,116	\$ 14,673,116	45
46	TOTAL EQUITY	\$ 3,749,293	\$ 3,749,293	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 18,422,409	\$ 18,422,409	47

*(See instructions.)

Tabor Hills Supportive Living Community, LLC
10/1/08-9/30/09
Provider # 36-2181959

Schedule 7A

XI. Balance Sheet

C. Current Liabilities

Line 35: Other current Liabilities

Description	Amount
Due To/Fr Town Home	562,598
Dur To/Fr Nursing Home	279,089
SLC Application Processing	7,250
Pet Deposit Fee	500
	<u>849,437</u>

See Accountants' Compilation Report

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

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 3,196,873	1
2	Discounts and Allowances	(10)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,196,863	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	17,052	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 17,052	11
C. Non-Operating Revenue			
12	Contributions	210	12
13	Interest and Other Investment Income		13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 210	14
D. Other Revenue (specify):			
15	See Attachment 8A	40,915	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 40,915	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,255,040	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	673,269	19
20	Health Care/ Personal Care	632,763	20
21	General Administration	312,211	21
B. Capital Expense			
22	Ownership	1,272,338	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)	\$ 2,890,581	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 364,459	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 364,459	31

Tabor Hills Supportive Living Community, LLC

10/1/08-9/30/09

Provider # 36-2181959

Schedule 8A

XII. Income Statement

Section D. Other Revenue

Description	Amount
Alarm Pendant	500
Cable Income	40,149
Keys Income	5
Misc Income	578
Food Stamp	1,135
Service Fee	(3,000)
Patient Transportation	73
Public Aid Application Fee	825
Internet Private	650
	<u>40,915</u>

See Accountants' Compilation Report