

		FOR BHF USE					

LL1

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: <u>0040097</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																																	
Facility Name: <u>Aurora Rehab & Living Center</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/11</u> to <u>12/31/11</u> 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.																																																	
Address: <u>1601 North Farnsworth Avenue</u> <u>Aurora</u> <u>60505</u>		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																																																	
County: <u>Kane</u>																																																			
Telephone Number: <u>(630) 898-1180</u> Fax # <u>(630) 898-1208</u>																																																			
HFS ID Number: _____																																																			
Date of Initial License for Current Owners: <u>00/00/73</u>																																																			
Type of Ownership:																																																			
<table><tr><td>☐</td><td>VOLUNTARY,NON-PROFIT</td><td>☒</td><td>PROPRIETARY</td><td>☐</td><td>GOVERNMENTAL</td></tr><tr><td>☐</td><td>Charitable Corp.</td><td>☐</td><td>Individual</td><td>☐</td><td>State</td></tr><tr><td>☐</td><td>Trust</td><td>☐</td><td>Partnership</td><td>☐</td><td>County</td></tr><tr><td colspan="2">IRS Exemption Code _____</td><td>☐</td><td>Corporation</td><td>☐</td><td>Other _____</td></tr><tr><td colspan="2"></td><td>☒</td><td>"Sub-S" Corp.</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Limited Liability Co.</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Trust</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Other</td><td colspan="2">_____</td></tr></table>		☐	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	_____			
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		☐	Trust	_____																																															
		☐	Other	_____																																															
In the event there are further questions about this report, please contact:																																																			
Name: <u>Andrew Cutler</u>																																																			
Telephone Number: <u>(847) 940-3269</u>																																																			
Email Address: _____																																																			
		Officer or Administrator of Provider																																																	
		(Signed) _____ (Date) _____																																																	
		(Type or Print Name) _____																																																	
		(Title) _____																																																	
		Paid Preparer																																																	
		(Signed) _____ (Date) _____																																																	
		(Print Name and Title) <u>Andrew B. Cutler</u>																																																	
		(Firm Name & Address) <u>FGMK, LLC</u> <u>2801 Lakeside Dr., 3rd Floor Bannockburn, IL 60015</u>																																																	
		(Telephone) <u>(847) 374-0400</u> Fax # <u>(847) 374-0420</u>																																																	
		MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630																																																	

Facility Name & ID Number Aurora Rehab & Living Center

0040097 Report Period Beginning: 01/01/11 Ending: 12/31/11

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>158</u>	Skilled (SNF)	<u>158</u>	<u>57,670</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>158</u>	TOTALS	<u>158</u>	<u>57,670</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>30,268</u>	<u>4,447</u>	<u>12,981</u>	<u>47,696</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>30,268</u>	<u>4,447</u>	<u>12,981</u>	<u>47,696</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.71%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) N/A

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care? YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets? YES ☐ NO ☒

I. On what date did you start providing long term care at this location? Date started 1973

J. Was the facility purchased or leased after January 1, 1978? YES ☐ Date NO ☒

K. Was the facility certified for Medicare during the reporting year? YES ☒ NO ☐ If YES, enter number of beds certified 158 and days of care provided 8,739

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 12/31/11 Fiscal Year: 12/31/11

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

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 01/01/11 Ending: 12/31/11

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	366,095	23,405	17,822	407,322		407,322		407,322			1
2	Food Purchase		284,110		284,110		284,110	(265)	283,845			2
3	Housekeeping	208,567	38,071		246,638		246,638		246,638			3
4	Laundry	65,626	19,237		84,863		84,863		84,863			4
5	Heat and Other Utilities			213,773	213,773		213,773	(15,782)	197,991			5
6	Maintenance	100,616	44,644	49,151	194,411		194,411	921	195,332			6
7	Other (specify):*											7
8	TOTAL General Services	740,904	409,467	280,746	1,431,117		1,431,117	(15,126)	1,415,991			8
	B. Health Care and Programs											
9	Medical Director			42,000	42,000		42,000	(5,440)	36,560			9
10	Nursing and Medical Records	3,145,752	162,195	840	3,308,787		3,308,787	(5,007)	3,303,780			10
10a	Therapy	143,670	62		143,732		143,732		143,732			10a
11	Activities	139,325	4,897	5,233	149,455		149,455		149,455			11
12	Social Services	44,524	1,090	4,053	49,667		49,667		49,667			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*							11,992	11,992			15
16	TOTAL Health Care and Programs	3,473,271	168,244	52,126	3,693,641		3,693,641	1,545	3,695,186			16
	C. General Administration											
17	Administrative	37,992		539,861	577,853		577,853	(282,636)	295,217			17
18	Directors Fees											18
19	Professional Services			107,820	107,820		107,820	(24,363)	83,457			19
20	Dues, Fees, Subscriptions & Promotions			56,392	56,392		56,392	(13,057)	43,335			20
21	Clerical & General Office Expenses	204,185	17,962	296,396	518,543		518,543	(219,414)	299,129			21
22	Employee Benefits & Payroll Taxes			862,930	862,930		862,930		862,930			22
23	Inservice Training & Education											23
24	Travel and Seminar			6,919	6,919		6,919	(668)	6,251			24
25	Other Admin. Staff Transportation			8,304	8,304		8,304	23,534	31,838			25
26	Insurance-Prop.Liab.Malpractice			136,672	136,672		136,672	240	136,912			26
27	Other (specify):*							35,139	35,139			27
28	TOTAL General Administration	242,177	17,962	2,015,294	2,275,433		2,275,433	(481,225)	1,794,208			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,456,352	595,673	2,348,166	7,400,191		7,400,191	(494,806)	6,905,385			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Aurora Rehab & Living Center
0040097
Schedule of Other Admin. Staff Transportation
01/01/11
12/31/11

Auto Expense:	Aurora Rehab & Living Center	\$ 8,304
Auto Expense:	Related Parties - See Page 6's	23,534.00
Auto Expense:	Page 5 and 5a Adjustments	-
Auto Expense:	Total	<u>\$ 31,838</u>

Aurora Rehabilitation and Living Center
0040097
Other Admin. Staff Transportation
01/01/11-12/31/11

Date	G/L Acct #	Employee Name	Reference	Amount
1/12/2011	90-6062-00	DENISE MAIN	mileage	85.68
1/28/2011	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	183.93
2/4/2011	90-6062-00	JUVENAL LOPEZ	mileage	199.92
2/4/2011	90-6062-00	KATHERINE DRENNAN	mileage & Tolls	38.75
2/4/2011	90-6062-00	NORMA GARCIA	Mileage	13.26
2/10/2011	90-6062-00	KATHLEEN KOZISEK	Tolls	3.21
2/18/2011	90-6062-00	KATHERINE DRENNAN	mileage & Tolls	31.35
2/22/2011	90-6062-00	JUVENAL LOPEZ	mileage	114.24
2/25/2011	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	208.12
2/28/2011	90-6062-00	NORMA GARCIA	Mileage	26.52
3/24/2011	90-6062-00	NORMA GARCIA	Mileage	19.89
3/29/2011	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	194.55
4/4/2011	90-6062-00	DENISE MAIN	mileage	73.44
4/18/2011	90-6062-00	NICOLE GAUL	mileage & Tolls	223.50
4/20/2011	90-6062-00	JUVENAL LOPEZ	mileage	88.74
4/20/2011	90-6062-00	NORMA GARCIA	Mileage	26.52
4/27/2011	90-6062-00	NICOLE GAUL	mileage & Tolls	89.40
4/28/2011	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	225.01
4/30/2011	90-6062-00		RCL REIM EXPENSES ARL	50.22
5/6/2011	90-6062-00	KATHERINE DRENNAN	mileage & Tolls	12.00
5/19/2011	90-6062-00	JUVENAL LOPEZ	mileage	87.21
5/29/2011	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	140.00
5/31/2011	90-6062-00	DENISE MAIN	mileage	105.04
5/31/2011	90-6062-00	KATHERINE DRENNAN	mileage & Tolls	110.54
5/31/2011	90-6062-00	NORMA GARCIA	Mileage	19.89
6/27/2011	90-6062-00	JUVENAL LOPEZ	mileage	91.29
6/28/2011	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	65.87
6/30/2011	90-6062-00	KATHERINE DRENNAN	Mileage	387.70
6/30/2011	90-6062-00	NORMA GARCIA	Mileage	26.52
7/22/2011	90-6062-00	JUVENAL LOPEZ	mileage	153.15
7/29/2011	90-6062-00	DENISE MAIN	mileage	118.32
7/29/2011	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	341.40
7/31/2011	90-6062-00	KATHERINE DRENNAN	mileage & Tolls	521.60
8/22/2011	90-6062-00	ALFREDO GONZALEZ JR.	mileage	108.23
8/22/2011	90-6062-00	JUVENAL LOPEZ	mileage	97.68
8/29/2011	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	30.01
8/31/2011	90-6062-00	KATHERINE DRENNAN	mileage & Tolls	666.56
9/8/2011	90-6062-00	JUVENAL LOPEZ	mileage	124.88
9/28/2011	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	60.00
9/30/2011	90-6062-00	DENISE MAIN	mileage	128.76
9/30/2011	90-6062-00	KATHERINE DRENNAN	Mileage	518.37
10/5/2011	90-6062-00	JUVENAL LOPEZ	mileage	60.50
10/7/2011	90-6062-00	DENISE MAIN	GAS	40.00
10/20/2011	90-6062-00	SHARON KOLLER	mileage	50.51
10/27/2011	90-6062-00	JUVENAL LOPEZ	mileage	77.70
10/28/2011	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	137.95
10/31/2011	90-6062-00	KATHERINE DRENNAN	Mileage	477.86
11/9/2011	90-6062-00	ALFREDO GONZALEZ JR.	mileage	64.38
11/21/2011	90-6062-00	SHARON KOLLER	mileage	87.29
11/28/2011	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	210.19
11/30/2011	90-6062-00	DENISE MAIN	mileage	102.12
11/30/2011	90-6062-00	KATHERINE DRENNAN	Mileage	501.72
12/1/2011	90-6062-00	APEX HEALTHCARE SOLUTIONS LLC	S. ROSENBERG- Mileage	50.72
12/8/2011	90-6062-00	JUVENAL LOPEZ	mileage	53.84
12/31/2011	90-6062-00	APEX HEALTHCARE SOLUTIONS LLC	FOR BILL HOPKINS - Tolls	42.30
12/31/2011	90-6062-00	KATHERINE DRENNAN	mileage & Tolls	536.13
			Related Party APEX Allocation	23,534.00
			Total	<u><u>31,838.48</u></u>

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			98,115	98,115		98,115	279,699	377,814			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			289,707	289,707		289,707	(276,722)	12,985			32
33	Real Estate Taxes			122,599	122,599		122,599		122,599			33
34	Rent-Facility & Grounds			814,433	814,433		814,433	(811,502)	2,931			34
35	Rent-Equipment & Vehicles			12,356	12,356		12,356	3,389	15,745			35
36	Other (specify):*											36
37	TOTAL Ownership			1,337,210	1,337,210		1,337,210	(805,136)	532,074			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		347,160	1,246,903	1,594,063		1,594,063	(86,920)	1,507,143			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops	11,804		18,011	29,815		29,815	(24,160)	5,655			41
42	Provider Participation Fee			205,182	205,182		205,182		205,182			42
43	Other (specify):*	75,127		97,612	172,739		172,739	(172,739)				43
44	TOTAL Special Cost Centers	86,931	347,160	1,567,708	2,001,799		2,001,799	(283,819)	1,717,980			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,543,283	942,833	5,253,084	10,739,200		10,739,200	(1,583,761)	9,155,439			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(15,782)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	158,186	30		9
10	Interest and Other Investment Income	(55)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(265)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(5,723)	21		18
19	Entertainment	(52)	21		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(218,851)	21		24
25	Fund Raising, Advertising and Promotional	(19,802)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(684,219)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (786,563)		\$	30

BHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the
general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(797,198)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (797,198)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,583,761)		37

*These costs are only allowable if they are necessary to meet minimum
licensing standards. Attach a schedule detailing the items included
on these lines.

C. Are the following expenses included in Sections A to D of pages 3
and 4? If so, they should be reclassified into Section E. Please
reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

ID#

0040097

Report Period Beginning:

01/01/11

Ending:

12/31/11

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Bistro Income	\$ (24,160)	41	1
2	Bank Charges	(10,063)	21	2
3	Credit Card Processing Fees	(2,575)	21	3
4	Marketing Wages	(75,127)	43	4
5	Key Card Income	(75)	21	5
6	Medicare B Rate Adjustments	(220)	10	6
7	Prior Period Income	(70,000)	10	7
8	Building Company - Bank Charges	(609)	21	8
9	Building Company - Legal Fees	(125)	19	9
10	Building Company - Other Professional Fees	(36,520)	19	10
11	Building Company - Franchise Taxes	(250)	21	11
12	Building Company - Trust Fees	(175)	21	12
13	Non-Allowable Interest Expense - Bldg. Co.	(85,694)	32	13
14	Non-Allowable Legal	(97,612)	43	14
15	Non-Allowable Interest Expense - Facility	(278,286)	32	15
16	Non-Allowable Seminar	(1,387)	24	16
17	Non-Allowable Travel	(1,341)	24	17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(684,219)		49

Summary A

12/31/11

[illegible]

Summary B

12/31/11

[illegible]

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Supplemental for related party information						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	\$ 814,433	Aurora Account, LLC	100.00%	\$	\$ (814,433)	1
2	V	32	Interest	8,322	Aurora Account, LLC	100.00%	94,630	86,308	2
3	V	30	Depreciation		Aurora Account, LLC	100.00%	121,513	121,513	3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 822,755			\$ 216,143	\$ * (606,612)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	BUILDING SUPPLIES	\$	APEX HEALTHCARE SOLUTIONS LLC	100.00%	\$ 810	\$ 810	15
16	V	6	MAINTENANCE/FACILITIES CONSULTANT		APEX HEALTHCARE SOLUTIONS LLC	100.00%	111	111	16
17	V	9	MEDICAL DIRECTOR - REIMBURSED		APEX HEALTHCARE SOLUTIONS LLC	100.00%	(5,440)	(5,440)	17
18	V	10	NURSING SALARIES		APEX HEALTHCARE SOLUTIONS LLC	100.00%	43,541	43,541	18
19	V	10	RISK MANAGEMENT SALARIES		APEX HEALTHCARE SOLUTIONS LLC	100.00%	21,672	21,672	19
20	V	15	EMP. BEN. - NURSING		APEX HEALTHCARE SOLUTIONS LLC	100.00%	11,992	11,992	20
21	V	17	ADMINISTRATIVE SALARIES - NON OWNER		APEX HEALTHCARE SOLUTIONS LLC	100.00%	257,225	257,225	21
22	V	19	PROFESSIONAL FEES		APEX HEALTHCARE SOLUTIONS LLC	100.00%	12,282	12,282	22
23	V	20	FEES, SUBSCRIPTIONS		APEX HEALTHCARE SOLUTIONS LLC	100.00%	6,745	6,745	23
24	V	21	CLERICAL & GENERAL		APEX HEALTHCARE SOLUTIONS LLC	100.00%	15,916	15,916	24
25	V	24	SEMINARS		APEX HEALTHCARE SOLUTIONS LLC	100.00%	2,060	2,060	25
26	V	25	AUTO & TRAVEL		APEX HEALTHCARE SOLUTIONS LLC	100.00%	16,142	16,142	26
27	V	26	INSURANCE		APEX HEALTHCARE SOLUTIONS LLC	100.00%	240	240	27
28	V	27	EMP. BEN. - GEN. ADMIN.		APEX HEALTHCARE SOLUTIONS LLC	100.00%	35,139	35,139	28
29	V	32	INTEREST		APEX HEALTHCARE SOLUTIONS LLC	100.00%	1,005	1,005	29
30	V	34	RENT		APEX HEALTHCARE SOLUTIONS LLC	100.00%	2,931	2,931	30
31	V	35	AUTO RENTAL		APEX HEALTHCARE SOLUTIONS LLC	100.00%	1,403	1,403	31
32	V	25	ILLINOIS ONLY - TRAVEL		APEX HEALTHCARE SOLUTIONS LLC	100.00%	7,392	7,392	32
33	V	35	EQUIPMENT RENTAL		APEX HEALTHCARE SOLUTIONS LLC	100.00%	1,986	1,986	33
34	V	21	OFFICE SALARIES		APEX HEALTHCARE SOLUTIONS LLC	100.00%	3,043	3,043	34
35	V								35
36	V	17	MANAGEMENT FEES	539,861	APEX HEALTHCARE SOLUTIONS LLC	100.00%		(539,861)	36
37	V								37
38	V								38
39	Total			\$ 539,861			\$ 436,195	\$ * (103,666)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Ancillary Rehab	\$ 1,236,705	Simply Rehab		\$ 1,149,785	\$ (86,920)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,236,705			\$ 1,149,785	\$ * (86,920)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Arado, Whitney	2.00%	Arlington Rehab and Living Center	Long Grove, IL	Aurora Account, LLC	Highland Park, IL	Building Company	1
2	Dougherty, Gayle	16.80%	Kolob - Cedar City	Cedar City, UT	APEX Healthcare Solu	Long Grove, IL	Management	2
3	Lawton, Shelley Loyd	16.80%	Kolob - St. George	St. George, UT	Simply Rehab.	Skokie, IL	Therapy	3
4	Lefkovitz, Glenn	16.80%	Carver Living Center	Durham, NC	Aurora Supportive Liv	Aurora, IL	SLF	4
5	Mann, Aaron	6.70%	Willow Ridge	Rutherfordton, NC	Coles Supportive Livin	Chicago, IL	SLF	5
6	Mann, Charlie	6.70%	Pineville Rehabilitation & Living Center	Pineville, NC	Jackson Park Supporti	Chicago, IL	SLF	6
7	Mann, Daniel	6.70%	Ridgewood RLC, LLC	Washington, NC	Robbins Supportive Li	Robbins, IL	SLF	7
8	Mann, Joseph	6.70%	Broomfield Skilled Nursing	Broomfield, CO	Rockford Supportive I	Rockford, IL	SLF	8
9	Papas, Patricia	1.00%						9
10	Rosenberg, Sheldon	3.00%						10
11	Thomas & Donna Neshek Revocable Trust	16.80%						11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Aaron Mann	Owner	Administrative	6.70	See Attached	16	40.00	Alloc. Salary	\$ 120,000	17-03	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 120,000		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Ending: 12/31/11

Fax Number

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
	1					\$	\$		\$	1
	2									2
	3									3
	4									4
	5									5
	6									6
	7									7
	8									8
	9									9
	10									10
	11									11
	12									12
	13									13
	14									14
	15									15
	16									16
	17									17
	18									18
	19									19
	20									20
	21									21
	22									22
	23									23
	24									24
	25	TOTALS				\$	\$		\$	25

Ending: 12/31/11

(224) 377-2491

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	BUILDING SUPPLIES	MGMT FEES/PAT DAYD		9	\$ 7,442	\$	47,696	\$ 810	1
2	6	MAINTENANCE/FACILITIES C	MGMT FEES/PAT DAYD		9	1,017		47,696	111	2
3	9	MEDICAL DIRECTOR - REIMB	MGMT FEES/PAT DAYD		9	(50,000)		47,696	(5,440)	3
4	10	NURSING SALARIES	DIRECT/PAT DAYS		14	463,968		47,696	43,541	4
5	10	RISK MANAGEMENT SALARIE	MGMT FEES/PAT DAYD		14	199,181		47,696	21,672	5
6	15	EMP. BEN. - NURSING	MGMT FEES/PAT DAYD		14	110,211		47,696	11,992	6
7	17	ADMINISTRATIVE SALARIES	DIRECT/PAT DAYS		14	1,727,853		47,696	257,225	7
8	19	PROFESSIONAL FEES	MGMT FEES/PAT DAYD		14	112,883		47,696	12,282	8
9	20	FEES, SUBSCRIPTIONS	MGMT FEES/PAT DAYD		14	61,987		47,696	6,745	9
10	21	CLERICAL & GENERAL	MGMT FEES/PAT DAYD		14	146,277		47,696	15,916	10
11	24	SEMINARS	MGMT FEES/PAT DAYD		14	18,933		47,696	2,060	11
12	25	AUTO & TRAVEL	MGMT FEES/PAT DAYD		14	148,354		47,696	16,142	12
13	26	INSURANCE	MGMT FEES/PAT DAYD		14	2,203		47,696	240	13
14	27	EMP. BEN. - GEN. ADMIN.	MGMT FEES/PAT DAYD		14	312,614		47,696	35,139	14
15	32	INTEREST	MGMT FEES/PAT DAYD		14	9,236		47,696	1,005	15
16	34	RENT	MGMT FEES/PAT DAYD		14	26,933		47,696	2,931	16
17	35	AUTO RENTAL	MGMT FEES/PAT DAYD		14	12,897		47,696	1,403	17
18	25	ILLINOIS ONLY - TRAVEL	DIRECT/PAT DAYS		2	17,757		47,696	7,392	18
19	35	EQUIPMENT RENTAL	MGMT FEES/PAT DAYD		14	18,257		47,696	1,986	19
20	21	OFFICE SALARIES	MGMT FEES/PAT DAYD		14	27,964		47,696	3,043	20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 3,375,967	\$		\$ 436,195	25

Ending: 12/31/11

(847) 562-0070

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Ancillary Rehab	Direct Allocation	158	\$ 1,149,785	\$	158	\$ 1,149,785	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,149,785	\$		\$ 1,149,785	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Banco Popular		X	Mortgage			\$	328,394			\$	94,630	1
2													2
3													3
4													4
5													5
	Working Capital												
6	Banco Popular		X	Line of Credit				370,000				596	6
7	Interest Income - Bldg. Co.		X									(8,322)	7
8	Adjusted from Page 5A											(363,980)	8
9	TOTAL Facility Related						\$	698,394			\$	(277,076)	9
	B. Non-Facility Related*												
10	Aurora Acct.	X		Line of Credit								10,825	10
11	Venture Fund	X						6,204,975				278,286	11
12	Interest Income		X									(55)	12
13	Allocated from APEX HC	X										1,005	13
14	TOTAL Non-Facility Related						\$	6,204,975			\$	290,061	14
15	TOTALS (line 9+line14)						\$	6,903,369			\$	12,985	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		\$	109,608	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)				\$	113,272	2
3. Under or (over) accrual (line 2 minus line 1).				\$	3,664	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	118,935	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	122,599	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	2006	113,225	8			
	2007	97,458	9			
	2008	101,895	10			
	2009	104,388	11			
	2010	113,272	12			
2011 Accrual: \$113,272 x 1.05						

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2010	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION \$		16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed

FACILITY NAME	<u>Aurora Rehab & Living Center</u>	COUNTY	<u>Kane</u>
FACILITY IDPH LICENSE NUMBER	<u>0040097</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Andrew B. Cutler</u>		
TELEPHONE	<u>(847) 374-0400</u>	FAX #:	<u>(847) 374-0420</u>

Enter the tax index number and real estate tax assessed for 2010 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2010.

(A)		(B)	(C)	(D)
<u>Tax Index Number</u>		<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1.	<u>15-12-151-040</u>	<u>Long Term Care Property</u>	\$ <u>113,271.76</u>	\$ <u>113,271.76</u>
2.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
3.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
4.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
5.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
6.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
TOTALS			\$ <u>113,271.76</u>	\$ <u>113,271.76</u>

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

Attach a copy of the original 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

PLEASE NOTE: *Payment information from the Internet* or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

73,911

B. General Construction Type:

Exterior

Brick

Frame

Number of Stories

1

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒

(a) Own the Equipment

☐

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	339,768	1973	\$ 77,514	1
2					2
3	TOTALS	339,768		\$ 77,514	3

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4					\$	\$		\$	\$	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Various		1995		8,336		20	417	417	10,682
10	Various		1996		16,977		20	849	849	13,250
11	Various		1998		35,160		20	1,758	1,758	23,300
12	Various		1999		65,009		20	3,250	3,250	41,633
13	Various		2000		24,564		20	1,228	1,228	14,057
14	Various		2001		45,347		20	2,267	2,267	24,183
15	Various		2002		1,818,857		20	91,459	91,459	877,120
16	Various		2003		458,683		20	23,816	23,816	204,306
17	Various		2004		60,863		20	6,086	6,086	45,690
18	Various		2005		93,764		20	4,688	4,688	30,326
19	Various		2006		194,574		20	12,179	12,179	64,931
20	Various		2007		305,550		20	25,261	25,261	111,582
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12F & 12G)	2,484,645	121,513			(121,513)		67
68	Related Party Allocations (Pages 12H & 12I)							68
69	Financial Statement Depreciation		98,115			(98,115)		69
70	TOTAL (lines 4 thru 69)	\$ 5,612,329	\$ 219,628		\$ 173,259	\$ (46,369)	\$ 1,461,059	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/11

Ending:

12/31/11

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,612,329	\$ 219,628		\$ 173,259	\$ (46,369)	\$ 1,461,059	1
2	Beauty Shop & Laundry Walls, Stairs, Lounge	2008	15,511		20	1,551	1,551	5,429	2
3	Install Flooring Front Lobby	2008	2,510		20	251	251	879	3
4	Boilers, Hot Water Equip	2008	139,000		20	13,900	13,900	46,333	4
5	Flooring	2008	30,446		20	3,045	3,045	9,642	5
6	2Nd Floor Addition	2008	137,976		20	13,798	13,798	49,442	6
7	Granite Countertops	2008	3,340		20	167	167	626	7
8	Code Alert Wanderer System	2008	5,165		20	258	258	861	8
9	Phone System	2008	28,455		20	1,423	1,423	4,980	9
10	Flooring & Toilets	2008	44,211		20	2,211	2,211	8,290	10
11	Service Doors	2008	2,599		20	130	130	401	11
12	Thru Wall Air Conditioners	2008	4,399		20	220	220	788	12
13	Thru Wall Air Conditioners	2008	4,399		20	220	220	880	13
14	Thru Wall Air Conditioners	2008	4,351		20	218	218	798	14
15	Remodel Therapy & Activity Office, Wallpaper, Paint	2008	5,690		20	285	285	1,067	15
16	Flooring	2008	5,837		20	292	292	924	16
17	Laundry/Bathrm-Wall Work, Raise Ceiling, Electrical Work, Doo	2008	13,110		20	656	656	2,185	17
18	Sprinklers	2008	27,100		20	1,355	1,355	4,630	18
19	Condensing Unit Replacement	2008	4,289		20	214	214	733	19
20	Condensing Unit Replacement	2008	3,893		20	195	195	698	20
21	Flooring	2008	15,366		20	768	768	2,433	21
22	Drapery & Wallpaper	2008	7,349		20	367	367	1,439	22
23	Corridor Carpet Removal	2009	4,980		20	498	498	1,453	23
24	8 Aluminum Fire Rated Exit Devices	2009	3,388		20	339	339	988	24
25	Wallpaper	2009	4,540		20	454	454	984	25
26	Nurse Call System	2009	24,457		20	2,446	2,446	5,299	26
27	Wall Panels And Railings	2009	13,967		20	1,397	1,397	4,190	27
28	Installation Of New Flooring	2009	23,342		20	2,334	2,334	7,003	28
29	Build Wall & Service Duct Work	2009	5,820		20	582	582	1,698	29
30	Repair Broken Pipe And Water Damage	2009	7,920		20	792	792	2,310	30
31	Replace Heat Exchanger On Hydronic Boiler	2009	3,481		20	348	348	1,015	31
32	Service To Floor Drains	2009	4,200		20	420	420	875	32
33	Build Out Of Wing 500	2009	13,000		20	1,300	1,300	2,708	33
34	TOTAL (lines 1 thru 33)		\$ 6,226,420	\$ 219,628		\$ 225,690	\$ 6,062	\$ 1,633,038	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/11

Ending:

12/31/11

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 6,226,420	\$ 219,628		\$ 225,690	\$ 6,062	\$ 1,633,038	1
2	Materials - Studs, Ceiling Panels, Caulk, Screws, Grout	2009	17,366		20	1,737	1,737	3,763	2
3	Dining Rooms & Media Room - Ceiling, Drywall, Wallpaper, Floor	2009	9,920		20	992	992	2,067	3
4	Dining/Living/Beauty Shop/Media Room - Wallpaper, Flooring, D	2009	4,606		20	461	461	960	4
5	Dining Rooms & Media Room - Wall Work, Flooring, Door, Ceilin	2009	10,180		20	1,018	1,018	2,121	5
6	Repairs To Hall Ceilings/Sprinkler System/Painting	2009	46,207		20	4,621	4,621	12,322	6
7	Repair Closets/Painting/Installation Of Door/Work To Ceilings &	2009	29,917		20	2,992	2,992	8,227	7
8	Washrooms/Offices/Dining Rooms - Fixtures, Paint, Wallpaper, Fl	2009	6,392		20	639	639	1,598	8
9	Dining/Office - Flooring, Wall Work, Paint, Tree Removal, Plantin	2009	16,507		20	1,651	1,651	3,989	9
10	Painting Of Aluminum Siding/Repairs To Boiler Room	2009	2,623		20	262	262	612	10
11	Replace Doors	2009	8,573		20	857	857	2,143	11
12	Sprinkler Work	2009	25,000		20	2,500	2,500	7,083	12
13	Sprinkler Work	2009	39,040		20	3,904	3,904	10,411	13
14	Fire Protection Work	2009	22,493		20	2,249	2,249	6,373	14
15	Fire Protection Work	2009	3,383		20	338	338	845	15
16	Electrical Work	2009	21,327		20	2,133	2,133	4,977	16
17	Install New Wireway In Basement And Amp	2009	58,760		20	5,876	5,876	13,221	17
18	Install New Amp/New Conduits And Wire Service Entrance Main	2009	71,410		20	7,141	7,141	16,067	18
19	Hand Rails	2010	2,593		20	259	259	497	19
20	Railing	2010	38,106		20	3,811	3,811	7,304	20
21	Nurses Station	2010	2,640		20	264	264	484	21
22	Upholstered Cornices	2010	4,185		20	419	419	768	22
23	Nurses Station	2010	11,928		20	1,193	1,193	1,988	23
24	Sprinkler System Reworking	2010	11,135		20	1,114	1,114	1,949	24
25	Physical Therapy, Bistro, Bathroom, Living & Dining	2010	29,963		20	2,996	2,996	4,994	25
26	Electrical - Therapy, Kitchen, Bathroom, Dining & Living	2010	25,318		20	2,532	2,532	4,431	26
27	6 Bathrooms And 9 Shared Baths	2010	52,675		20	5,268	5,268	8,780	27
28	Replace Walls In Resident Rooms & Corridor	2010	32,465		20	3,247	3,247	5,682	28
29	Install Telephone System	2010	2,575		20	258	258	516	29
30	Replace Hot Water Line	2010	12,185		20	1,219	1,219	2,031	30
31	500 Wing Walls & Bathrms- Framing, Wall Finish,Tile, Paint	2010	14,014		20	1,401	1,401	2,336	31
32	Electrical Work - Sump Pump, Nurses Station	2010	2,696		20	270	270	517	32
33	Electrical Work - Resident Rooms	2010	3,190		20	319	319	558	33
34	TOTAL (lines 1 thru 33)		\$ 6,865,792	\$ 219,628		\$ 289,627	\$ 69,999	\$ 1,772,649	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/11

Ending:

12/31/11

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 6,865,792	\$ 219,628		\$ 289,627	\$ 69,999	\$ 1,772,649	1
2	Service Radiator & Boiler	2010	3,445		20	345	345	603	2
3	Theater Room Electrical Breakers And Circuits	2010	3,115		20	312	312	598	3
4	Bistro, Dining Room Electrical Work	2010	6,510		20	651	651	1,248	4
5	Wireway, Relocate Sprinkler Line And Smoke Det. Conduit	2010	5,039		20	504	504	966	5
6	Generator Load Center	2010	19,513		20	1,951	1,951	3,740	6
7	Fire System Repairs	2010	3,343		20	334	334	613	7
8	Install New Grease Interceptor And Sewer Lines	2010	20,000		20	2,000	2,000	3,000	8
9	Re-Route Interior Grease Waste	2010	12,435		20	1,244	1,244	1,866	9
10	500 Wing Bathrooms-Pipe Wrk,New Fixtures,Valves,Showers	2010	70,940		20	7,094	7,094	10,641	10
11	Rework Hvac & Exhaust Duct In 500 Wing Rooms	2010	6,480		20	648	648	1,080	11
12	Remodel, Repairs To Wireless Nurse Call System	2010	3,950		20	395	395	691	12
13	Inspect & Repair Grease Basin And Sewer Installation	2010	5,855		20	586	586	928	13
14	Patio & Fence Post Repairs	2010	3,434		20	343	343	515	14
15	Asphalt Patching, Dumpster Pad Work, Patio, Walkways, Fence I	2010	13,571		20	1,357	1,357	1,922	15
16	Sink Protectors, Repairs From State Inspection Of 500 Wing	2010	2,844		20	284	284	379	16
17	Nurse Call System	2011	13,853		20	693	693	13,853	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,060,119	\$ 219,628		\$ 308,368	\$ 88,740	\$ 1,815,292	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Aurora Account LLC	1962	973,690		35				3
4	Aurora Account LLC	1976	637,909	121,513	35		(121,513)		4
5	Aurora Account LLC	1983	35,661		35				5
6	Aurora Account LLC	1984	9,486		35				6
7	Aurora Account LLC	1985	2,338		35				7
8	Leasehold Improvements:								8
9	Various	1994	67,225		20				9
10	Various	1993	10,887		20				10
11	Various	1992	4,332		20				11
12	Various	1991	39,929		20				12
13	Various	1990	137,077		20				13
14	Various	1988	10,040		20				14
15	Various	1987	106,312		20				15
16	Various	1986	236,734		20				16
17	Various	1985	25,102		20				17
18	Various	1984	22,377		20				18
19	Various	1983	10,020		20				19
20	Various	1982	49,137		20				20
21	Various	1981	4,175		20				21
22	Various	1980	31,412		20				22
23	Various	1979	35,255		20				23
24	Various	1978	16,968		20				24
25	Various	1977	16,093		20				25
26	Various	1973	2,486		20				26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,484,645	\$ 121,513		\$	\$ (121,513)	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$513,666	\$	\$55,645	\$55,645	10	\$297,152	71
72	Current Year Purchases	13,801		13,801	13,801	10	13,801	72
73	Fully Depreciated Assets	258,884				10	258,884	73
74								74
75	TOTALS	\$786,351	\$	\$69,446	\$69,446		\$569,837	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		BUS	1999	\$68,151	\$	\$	\$	5	\$68,151	76
77		TRUCK	1998	16,564				5	16,563	77
78										78
79										79
80	TOTALS			\$84,715	\$	\$	\$		\$84,714	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$8,008,699	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$219,628	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$377,814	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$158,186	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$2,469,843	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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?
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Allocated from APEX HC Solutions				2,931			5
6								6
7	TOTAL				\$2,931			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
-

9. Option to Buy:
- ☐ YES☐ NO
- Terms:
- *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES☒ NO
16. Rental Amount for movable equipment: \$14,342
- Description: See attached schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from APEX Healthcare Solutions LLC		\$	\$1,403	17
18					18
19					19
20					20
21	TOTAL		\$	\$1,403	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2012	\$
13.	/2013	\$
14.	/2014	\$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

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Description	Amount
Aquarium Rental	1,962
Dish Machine Rental	2,520
Copy Machine	7,082
Postage Machine Rental	792
Allocated from APEX Healthcare	1,986
	14,342

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 471,029	\$		\$ 471,029	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			174,806			174,806	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			596,156			596,156	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				259,552		259,552	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					4,912	87,608		92,520	13
14	TOTAL			\$		\$ 1,246,903	\$ 347,160		\$ 1,594,063	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

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Special Services - Supplies (Column 6 - Other)	Amount
Dme Rental Expense-Private	51,283
Oxygen Expense-Private	13,773
Laboratory Expense-Medicare A	4,200
X-Ray Expense-Medicare A	8,625
Wound Care Expense-Medicare A	3,065
Occupational Therapy Supplies	509
Speech Therapy Supplies	471
Consolidated Billing -Medicare A	5,682
	87,608

Special Services - Outside (Column 5 - Other)	
Respiratory Expense-Med A	4,912
	4,912

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 595,674	\$ 784,995	1
2	Cash-Patient Deposits	1,781	1,781	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,080,463	2,145,463	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	447,302	447,302	6
7	Other Prepaid Expenses	43,913	43,913	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental Schedule	17,423	17,423	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,186,556	\$ 3,440,877	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		77,514	13
14	Buildings, at Historical Cost		4,953,194	14
15	Leasehold Improvements, at Historical Cost	1,872,019	1,872,019	15
16	Equipment, at Historical Cost	459,546	459,546	16
17	Accumulated Depreciation (book methods)	(757,415)	(3,221,713)	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):			22
23	Other(specify): See Supplemental Schedule		642,909	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,574,150	\$ 4,783,469	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,760,706	\$ 8,224,346	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,440,202	\$ 1,440,202	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	784,697	784,697	29
30	Accrued Salaries Payable	368,039	368,039	30
31	Accrued Taxes Payable (excluding real estate taxes)	34,555	34,555	31
32	Accrued Real Estate Taxes(Sch.IX-B)	118,935	118,935	32
33	Accrued Interest Payable	15,099	15,099	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental Schedule	705,357	837,536	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,466,884	\$ 3,599,063	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	4,504,180	5,790,278	39
40	Mortgage Payable		328,394	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental Schedule	89,094	89,094	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,593,274	\$ 6,207,766	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,060,158	\$ 9,806,829	46
47	TOTAL EQUITY(page 18, line 24)	\$ (3,299,452)	\$ (1,582,483)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,760,706	\$ 8,224,346	48

*(See instructions.)

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Other Current Assets:	Amount	Amount
Due From Related Party	16,169	16,169
Due Lef Construcion	1,254	1,254
	17,423	17,423

Other Non-Current Assets:	Amount	Amount
N/R - Aurora Manor, Inc Rent		130,106
N/R - Sun Joint Venture		509,039
Advance - Careco Inc.		3,764
		642,909

Other Current Liabilities:	Amount	Amount
Due To Related Party	705,357	705,357
Deferred Gain - Rent		132,179
	705,357	837,536

Other Non-Current Liabilities:	Amount	Amount
Due To Related Party	89,094	89,094
	89,094	89,094

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (4,418,706)	1
2	Restatements (describe):		2
3	PY Equity Adjustments	865,502	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,553,204)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	258,851	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(5,099)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 253,752	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (3,299,452)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aurora Rehab & Living Center# 0040097Report Period Beginning: 01/01/11Ending: 12/31/11

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 7,612,360	1
2	Discounts and Allowances for all Levels	648,965	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,261,325	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,163,001	6
7	Oxygen	43,794	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,206,795	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	24,160	12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	423,895	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	45,486	19
20	Radiology and X-Ray	8,520	20
21	Other Medical Services	27,740	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 529,801	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	55	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 55	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Key Card Income Adjusted Pg. 5</u>	75	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 75	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,998,051	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,431,117	31
32	Health Care	3,693,641	32
33	General Administration	2,275,433	33
	B. Capital Expense		
34	Ownership	1,337,210	34
	C. Ancillary Expense		
35	Special Cost Centers	1,796,617	35
36	Provider Participation Fee	205,182	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,739,200	40
41	Income before Income Taxes (line 30 minus line 40)**	258,851	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 258,851	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,335	2,392	\$ 120,994	\$ 50.58	1
2	Assistant Director of Nursing	1,913	2,030	68,371	33.68	2
3	Registered Nurses	28,691	30,428	1,024,994	33.69	3
4	Licensed Practical Nurses	23,905	25,286	733,349	29.00	4
5	CNAs & Orderlies	86,004	91,084	1,120,843	12.31	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	8,772	9,816	143,670	14.64	8
9	Activity Director	1,793	2,083	32,798	15.75	9
10	Activity Assistants	9,509	9,980	106,527	10.67	10
11	Social Service Workers	2,075	2,198	44,524	20.26	11
12	Dietician					12
13	Food Service Supervisor	2,621	2,783	71,479	25.68	13
14	Head Cook	2,320	2,679	38,707	14.45	14
15	Cook Helpers/Assistants	23,234	25,497	255,909	10.04	15
16	Dishwashers					16
17	Maintenance Workers	4,153	4,640	100,616	21.68	17
18	Housekeepers	19,049	20,509	208,567	10.17	18
19	Laundry	6,006	6,466	65,626	10.15	19
20	Administrator	704	726	37,992	52.33	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,767	13,802	204,185	14.79	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,132	2,232	44,212	19.81	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	4,681	5,260	119,920	22.80	33
34	TOTAL (lines 1 - 33)	242,664	259,891	\$ 4,543,283 *	\$ 17.48	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	415	\$ 17,822	01-03	35
36	Medical Director	Monthly	42,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	One time fee	840	10-03	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	82	5,233	11-03	44
45	Social Service Consultant	57	4,053	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	554	\$ 69,948		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

* This total must agree with page 4, column 1, line 45.

** See instructions.

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	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Bistro Wages	708	817	11,804	14.45
Central Supply Wages	2,595	2,595	32,989	12.71
Marketing Wages	1,378	1,848	75,127	40.65
	4,681	5,260	119,920	22.80

****See instructions.**

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C. Professional Services

Vendor/Payee	Type	Amount
Ivan's Inc.	Computer Services	3,634
MDI	Computer Services	9,776
Scott Lankford	Computer Services	456
Systems Technologies	Computer Services	115
Thomas Braje	Computer Services	242
FEI Architects	Architectural	2,333
Pension Inc. of Iowa	Consultant	700
XACT Data Discovery	Data Consultant	5,775
Personnel	Unemployment Consultant	2,200
		<u>25,231</u>

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Seminar Expense
01/01/11-12/31/11

Date	G/L Acct #	Payee	Topic	Job Description	City/State	Amount
4/1/2011	90-6041-00	The Comprehensive Group	Activity Assistant Training Program	Activity Assistant	Glenview, IL	65.00
4/20/2011	90-6041-00	Northern Illinois Activity Professsionals Education Conference	Various		Roscoe, IL	34.00
7/21/2011	90-6041-00	COMS Interactive	Training & Implementation	COMS Training Rep	Came to Illinois for training	998.00
7/22/2011	90-6041-00	American Data	Usage Skills	DON	Wisconsin Dells, WI	275.00 ADJ
8/30/2011	90-6041-00	The Comprehensive Group	Activity Assistant Training Program	Activity Assistant	Glenview, IL	260.00
9/1/2011	90-6041-00	JCM Institute	Rehab Aide	Aide	Schaumburg, IL	330.00
9/1/2011	90-6041-00	JCM Institute	Rehab Aide	Aide	Schaumburg, IL	330.00
9/16/2011	90-6041-00					120.00 ADJ
12/31/2011	90-6041-00	HMP Communications	Symposium on Advanced Wound Care	LPN	Las Vegas, NV	450.00 ADJ
		Northern Illinois Activity Professsionals Education Conference	Voided check from Prior Year			(50.00) ADJ
				Adjustments		(795.00)
				Related Party APEX Allocation		2,060.00
				Total		<u><u>4,077.00</u></u>

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Travel
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Date	G/L Acct #	Payee	Topic	Job Description	City/State	Amount
2/4/2011	90-6061-00	Barbara Elenbrush	Various		Aurora, IL	100.00
8/30/2011	90-6061-00	Barbara Elenbrush	ECS Convention		Wisconsin Dells, WI	592.00
9/27/2011	90-6061-00	US Airways	Annual Meeting in NC	Various	NC	1,110.00
9/27/2011	90-6061-00	US Airways	Annual Meeting in NC	Various	NC	740.00
10/19/2011	90-6061-00	Kathy Kozisek	Annual Meeting in NC		NC	172.00
10/31/2011	90-6061-00	Katherine Drennan	Annual Meeting in NC		NC	52.00
12/31/2011	90-6061-00	David Zaruba				1,341.00
				Adjustments		(1,933.00)
				Total		2,174.00

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union?

No
- (2) Are there any dues to nursing home associations included on the cost report?

No

If YES, give association name and amount.

N/A
- (3) Did the nursing home make political contributions or payments to a political action organization?

No

If YES, have these costs been properly adjusted out of the cost report?

N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A
- (5) Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$35,144

Line

10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A
- (9) Are you presently operating under a sublease agreement?

YES

X

NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

X

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.

\$205,182

This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$

N/A

Has any meal income been offset against related costs?

\$
- (16) Travel and Transportation

a. Are there costs included for out-of-state travel?

Yes

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$

c. What percent of all travel expense relates to transportation of nurses and patients?

100% Line

d. Have vehicle usage logs been maintained?

Yes

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

Yes

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

N/A

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$N/A
- (17) Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V?

Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?

N/A

Attach invoices and a summary of services for all architect and appraisal fees.