

		FOR BHF USE			

LL2

Supportive Living Facility

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2011)

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: 1000042

Facility Name: AURORA SUPPORTIVE LIVING

Address: 1599 FARNSWORTH AURORA 60505
Number City Zip Code

County: KANE

Telephone Number: (630) 896-7778 Fax #

Federal Employer ID Number:

Date Current Owners were Certified: 11/12/2004

Type of Ownership:

☐	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		

In the event there are further questions about this report, please contact:
Name: ANDREW B. CUTLER Telephone Number: (847) 940-3269
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2011 to 12/31/2011 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)	ANDREW B. CUTLER	
	(Firm Name & Address)	FGMK, LLC 2801 LAKESIDE DRIVE, BANNOCKBURN, IL 60015	
	(Telephone)	(847) 374-0400	Fax # (847) 374-0420
	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 AURORA SUPPORTIVE LIVINGReport Period Beginning: 1/1/2011 Ending: 12/31/2011**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	123	Single Unit Apartment	123	44,895	1
2	13	Double Unit Apartment	13	4,745	2
3		Other			3
4	136	TOTALS	136	49,640	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	28,986	4,209		33,195	5
6	Double Unit					6
7	Other					7
8	TOTALS	28,986	4,209		33,195	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 66.87%

D. Indicate the number of paid bed-hold days the SLF had during this year
312 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 157 **(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)

H. ACCOUNTING BASIS

ACCRAAL ☒ MODIFIED CASH* ☐ CASH* ☐

I. 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.

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. _____

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. _____

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? No If yes, did the facility make all of the required payments of interest and principle? N/A
 If no, explain. N/A

STATE OF ILLINOIS

Page 3

Facility Name: AURORA SUPPORTIVE LIVING

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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	203,044	171,649	28,244	402,937	(3,858)	399,079	1
2	Housekeeping, Laundry and Maintenance	133,104	27,792	44,823	205,719	109	205,828	2
3	Heat and Other Utilities			120,572	120,572	(23,218)	97,354	3
4	Other (specify):							4
5	TOTAL General Services	336,148	199,441	193,639	729,228	(26,967)	702,261	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	526,099	8,227		534,326	8,566	542,892	6
7	Activities and Social Services	47,889	4,226		52,115		52,115	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	573,988	12,453		586,441	8,566	595,007	9
	C. General Administration							
10	Administrative and Clerical	129,692	6,052	227,062	362,806	81,729	444,535	10
11	Marketing Materials, Promotions and Advertising			3,178	3,178		3,178	11
12	Employee Benefits and Payroll Taxes			203,791	203,791	29,133	232,924	12
13	Insurance-Property, Liability and Malpractice			66,862	66,862	(2,807)	64,055	13
14	Other (specify):							14
15	TOTAL General Administration	129,692	6,052	500,893	636,637	108,055	744,692	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,039,828	217,946	694,532	1,952,306	89,654	2,041,960	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			13,265	13,265	254,422	267,687	17
18	Interest			165,585	165,585	258,175	423,760	18
19	Real Estate Taxes			135,646	135,646	(27,313)	108,333	19
20	Rent -- Facility and Grounds			900,691	900,691	(900,691)		20
21	Rent -- Equipment			10,014	10,014	981	10,995	21
22	Other (specify):					5,604	5,604	22
23	TOTAL Ownership			1,225,201	1,225,201	(408,822)	816,379	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,039,828	217,946	1,919,733	3,177,507	(319,168)	2,858,339	24

AURORA SUPPORTIVE LIVING

36-4455056

1/1/2011

12/31/2011

PAGE 3 ADJUSTMENTS

		SCHEDULE V
DESCRIPTION	AMOUNT	REF.
NON-ALLOWABLE EXPENSE		
Non-Straight Line Depreciation	(1,460)	17
Interest Income	(9)	18
Bistro Income	(358)	01
Cable TV	(19,418)	03
Bank Charges	(8,094)	10
Bad Debt	(37,728)	10
Non-Allowable Interest	(165,585)	18
Non-Allowable Legal	(6,275)	10
BUILDING COMPANY:		
Rent Income	(900,691)	20
Amortization	5,604	22
Depreciation	255,882	17
Interest Expense	423,397	18
Interest Income	(327)	18
Legal Fees	7,781	10
Accounting Fees	4,200	10
PRIOR PERIOD ADJUSTMENTS:		
Insurance	(2,807)	13
Real Estate Taxes	(27,313)	19
Rent	(2,035)	20
Building Supplies	109	02
Accounting Fees	(250)	10
Telephone	(7,980)	10
Office Wages	(8,290)	10
Fuel & Gas	(3,800)	03
Other Employee Benefits	(140)	12
Bistro Expense	(3,500)	01
401k	840	12
MANAGEMENT OFFICE ALLOCATION:		
Management Office Allocation	(7,643)	10
General and Administrative Expenses	7,307	10
Employee Benefits	336	12
APEX HEALTHCARE ALLOCATION:		
Health Care Salaries	8,566	06
Employee Benefits-Healthcare	3,641	12
Administrative Salaries	97,556	10
Emp. Ben. - Gen. Admin.	24,456	12
General and Administrative Expenses	40,654	10
Emp. Ben. General	491	10
Interest	699	18
Rent	2,035	20
Auto & Equip Rental	981	21
Total	(319,168)	

Facility Name: AURORA SUPPORTIVE LIVING

Report Period Beginning 1/1/2011 Ending: 12/31/2011

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	4.89	\$ 20.25	1
2	Licensed Practical Nurses	1.33	24.55	2
3	Certified Nurse Assistants	10.74	11.29	3
4	Activity Director & Assistants	1.57	14.70	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	7.09	13.78	7
8	Dishwashers			8
9	Maintenance Workers	1.00	14.04	9
10	Housekeepers	4.65	10.74	10
11	Laundry			11
12	Managers			12
13	Other Administrative	0.89	29.25	13
14	Clerical	2.28	15.92	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	34.43	\$ 14.52	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
See Attached			

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
See Attached					
Aurora Property LLC				Building Co.	

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	Aaron Mann, Administrative	Relative	1.6	\$ 12,000	1
2					2
3					3
4					4
5					5
Total				\$ 12,000	6

VI. (B) Management fees paid to unrelated parties

Amount of Fee

1		\$		1
2				2
Total		\$		3

Facility Name: AURORA SUPPORTIVE LIVING

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

VIII. OWNERSHIP COSTS

A. Purchase price of land _____ Year land was acquired _____

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	136		2004	2004	\$ 6,599,506	\$ 239,982	35	\$ 188,557	\$ (51,425)	\$ 1,319,889	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's				777,412	13,265		38,817	25,552	128,116	6
7	Various			2005	9,192		20	2,997	2,997		7
8	Various			2006	48,312		20	12,819	12,819		8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 7,434,422	\$ 253,247		\$ 243,190	\$ (10,057)	\$ 1,448,005	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	\$ 198,066	\$ 15,900	\$ 24,497	8,597	10	\$ 147,830	18
19	Vehicles					5	-	19
20	TOTAL (lines 18 and 19)	\$ 198,066	\$ 15,900	\$ 24,497	8,597		\$ 147,830	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		\$			21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$			24

Facility Name & ID Number AURORA SUPPORTIVE LIVING

Report Period Beginning: 1/1/2011 Ending: 12/31/2011

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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									1
2	Countertops	2007	1,203		20	60	60	296	2
3	Gas Heater	2007	5,376		20	269	269	1,322	3
4	Gas Meter	2007	12,842		20	642	642	3,157	4
5	Various Floor	2007	4,874		20	244	244	1,178	5
6	Office Remodeling	2007	14,442		20	722	722	3,310	6
7	Flooring And Cabinets	2007	2,813		20	141	141	645	7
8	5Th Floor Balcony	2007	18,554		20	928	928	3,788	8
9	Therapy Room Remodel	2007	5,304		20	265	265	1,083	9
10	Ramps	2007	3,800		20	190	190	776	10
11	Flooring	2008	2,620		20	131	131	524	11
12	Flooring	2008	33,193		20	1,660	1,660	6,639	12
13	Carpeting	2008	3,261		20	163	163	652	13
14	Flooring	2008	33,193		20	1,660	1,660	6,639	14
15	Garden Electric	2008	12,719		20	636	636	2,385	15
16	Flooring	2008	2,640		20	132	132	495	16
17	New Master Key System	2008	3,304		20	165	165	619	17
18	Flooring	2008	42,277		20	2,114	2,114	7,575	18
19	Video Equip	2008	783		20	39	39	140	19
20	Office Remodel	2008	17,431		20	872	872	3,051	20
21	Balcony Construction	2008	2,150		20	108	108	377	21
22	2 Door Starter Kit	2008	1,432		20	72	72	251	22
23	Flooring	2008	71,460		20	3,575	3,575	12,511	23
24	Flooring	2008	42,192		20	2,110	2,110	7,384	24
25	Flooring	2008	58,540		20	2,927	2,927	10,245	25
26	Electrical Work	2008	5,086		20	254	254	847	26
27	Replace Flooring	2008	34,699		20	1,735	1,735	5,639	27
28	Painting	2008	3,600		20	180	180	585	28
29	Painting Services	2008	4,846		20	242	242	787	29
30	Tear Out Units	2008	9,098		20	455	455	1,479	30
31	Sprinkler Repair	2008	2,845		20	142	142	462	31
32	Domed Security Cam	2008	2,086		20	104	104	330	32
33	Electrical Work	2008	4,147		20	207	207	656	33
34	TOTAL (lines 1 thru 33)		\$ 462,810	\$		\$ 23,144	\$ 23,144	\$ 85,827	34

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

STATE OF ILLINOIS

Facility Name & ID Number AURORA SUPPORTIVE LIVING

Report Period Beginning: 1/1/2011 Ending: 12/31/2011

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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									1
2	<u>Tear Out Units</u>	<u>2008</u>	<u>19,972</u>		<u>20</u>	<u>999</u>	<u>999</u>	<u>3,163</u>	<u>2</u>
3	<u>Flooring</u>	<u>2008</u>	<u>4,144</u>		<u>20</u>	<u>207</u>	<u>207</u>	<u>653</u>	<u>3</u>
4	<u>Flooring</u>	<u>2008</u>	<u>41,576</u>		<u>20</u>	<u>2,079</u>	<u>2,079</u>	<u>6,410</u>	<u>4</u>
5	<u>Flooring</u>	<u>2009</u>	<u>22,129</u>		<u>20</u>	<u>1,106</u>	<u>1,106</u>	<u>3,319</u>	<u>5</u>
6	<u>Flooring</u>	<u>2009</u>	<u>10,908</u>		<u>20</u>	<u>545</u>	<u>545</u>	<u>1,636</u>	<u>6</u>
7	<u>New Door Opening</u>	<u>2009</u>	<u>2,720</u>		<u>20</u>	<u>136</u>	<u>136</u>	<u>397</u>	<u>7</u>
8	<u>Flooring</u>	<u>2009</u>	<u>13,898</u>		<u>20</u>	<u>695</u>	<u>695</u>	<u>2,027</u>	<u>8</u>
9	<u>New Fire Door</u>	<u>2009</u>	<u>3,500</u>		<u>20</u>	<u>175</u>	<u>175</u>	<u>510</u>	<u>9</u>
10	<u>Wall Work</u>	<u>2009</u>	<u>3,388</u>		<u>20</u>	<u>169</u>	<u>169</u>	<u>494</u>	<u>10</u>
11	<u>Flooring</u>	<u>2009</u>	<u>45,992</u>		<u>20</u>	<u>2,300</u>	<u>2,300</u>	<u>6,516</u>	<u>11</u>
12	<u>Flooring</u>	<u>2009</u>	<u>13,606</u>		<u>20</u>	<u>680</u>	<u>680</u>	<u>1,927</u>	<u>12</u>
13	<u>Paint Walls</u>	<u>2009</u>	<u>10,087</u>		<u>20</u>	<u>504</u>	<u>504</u>	<u>1,429</u>	<u>13</u>
14	<u>Frame & Doors</u>	<u>2009</u>	<u>8,134</u>		<u>20</u>	<u>407</u>	<u>407</u>	<u>1,119</u>	<u>14</u>
15	<u>Relocate Mail Boxes</u>	<u>2009</u>	<u>14,950</u>		<u>20</u>	<u>748</u>	<u>748</u>	<u>2,056</u>	<u>15</u>
16	<u>Flooring</u>	<u>2009</u>	<u>9,422</u>		<u>20</u>	<u>471</u>	<u>471</u>	<u>1,295</u>	<u>16</u>
17	<u>Flooring, Wall Work</u>	<u>2009</u>	<u>11,252</u>		<u>20</u>	<u>563</u>	<u>563</u>	<u>1,501</u>	<u>17</u>
18	<u>Flooring</u>	<u>2009</u>	<u>15,488</u>		<u>20</u>	<u>774</u>	<u>774</u>	<u>2,065</u>	<u>18</u>
19	<u>Flooring</u>	<u>2009</u>	<u>6,405</u>		<u>20</u>	<u>320</u>	<u>320</u>	<u>827</u>	<u>19</u>
20	<u>Flooring</u>	<u>2009</u>	<u>2,795</u>		<u>20</u>	<u>140</u>	<u>140</u>	<u>361</u>	<u>20</u>
21	<u>Flooring</u>	<u>2009</u>	<u>14,236</u>		<u>20</u>	<u>712</u>	<u>712</u>	<u>1,720</u>	<u>21</u>
22	<u>A/C Repairs In Kitchen</u>	<u>2009</u>	<u>3,544</u>		<u>20</u>	<u>177</u>	<u>177</u>	<u>428</u>	<u>22</u>
23	<u>Repair Damaged Roof</u>	<u>2009</u>	<u>3,200</u>		<u>20</u>	<u>160</u>	<u>160</u>	<u>373</u>	<u>23</u>
24	<u>Granite Counter Tops</u>	<u>2009</u>	<u>2,500</u>		<u>20</u>	<u>125</u>	<u>125</u>	<u>292</u>	<u>24</u>
25	<u>Bistro Remodeling</u>	<u>2009</u>	<u>4,349</u>		<u>20</u>	<u>217</u>	<u>217</u>	<u>507</u>	<u>25</u>
26	<u>Building Repairs - Carpet Removal</u>	<u>2009</u>	<u>19,533</u>		<u>20</u>	<u>977</u>	<u>977</u>	<u>977</u>	<u>26</u>
27	<u>Sink Protectors And Splashbacks</u>	<u>2011</u>	<u>6,874</u>		<u>20</u>	<u>287</u>	<u>287</u>	<u>287</u>	<u>27</u>
28									<u>28</u>
29									<u>29</u>
30									<u>30</u>
31									<u>31</u>
32									<u>32</u>
33	<u>Total Book Depreciation</u>			<u>13,265</u>			<u>(13,265)</u>		<u>33</u>
34	<u>TOTAL (lines 1 thru 33)</u>		<u>\$ 314,602</u>	<u>\$ 13,265</u>		<u>\$ 15,673</u>	<u>\$ 2,408</u>	<u>\$ 42,289</u>	<u>34</u>

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

Facility Name: AURORA SUPPORTIVE LIVING

Report Period Beginning: 1/1/2011

Ending: 2/31/2011

IX. RENTAL COSTS**A. Building and Fixed Equipment**

1. Name of Party Holding Lease: _____

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			/ /				4
5	Prior Period Adjustment			/ /	(2,035)			5
6	Allocated from Management Office			/ /	2,035			6
7	TOTAL				\$			7

8. Is movable equipment rental included in building rental?

☐ YES☒ NO

9. Rental amount for movable equipment \$

10,995

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 Name of Lender	2 Related**		3 Purpose of Loan	4 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	Banco Popular		X	Mortgage	/ /	\$	6,291,012	/ /		\$ 423,397	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	Venture Fund	X			/ /		3,230,034	/ /		165,585	4
5	Allocated from APEX		X		/ /			/ /		699	5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	9,521,046			\$ 589,681	7
	B. Non-Facility Related										
8	Non-Allowable Interest	X			/ /			/ /		-165,585	8
9	Interest Income				/ /			/ /		-336	9
10	TOTALS (lines 7, 8 and 9)					\$	9,521,046			\$ 423,760	10

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

** If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

STATE OF ILLINOIS

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Facility Name: AURORA SUPPORTIVE LIVING

Report Period Beginning: 1/1/2011

Ending: 12/31/2011

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2011

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 104,487	\$ 1,027,145	1
2	Cash-Patient Deposits	529	529	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	525,970	525,970	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	65,116	65,116	6
7	Other Prepaid Expenses	12,514	12,514	7
8	Accounts Receivable (owners or related parties)	10,337	10,337	8
9	Other(specify):	354,805	354,805	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,073,758	\$ 1,996,416	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost		6,599,506	14
15	Leasehold Improvements, at Historical Cost	56,978	56,978	15
16	Equipment, at Historical Cost	116,979	228,278	16
17	Accumulated Depreciation (book methods)	(119,031)	(1,892,255)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		32,117	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(32,117)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	22,553	250,178	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 77,479	\$ 5,242,685	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,151,237	\$ 7,239,101	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 599,552	\$ 599,552	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	42,297	42,297	30
31	Accrued Taxes Payable	11,479	11,479	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	See Attached		354,805	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 653,328	\$ 1,008,133	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	3,162,275	3,230,034	38
39	Mortgage Payable		6,291,012	39
40	Bonds Payable			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)	\$ 3,162,275	\$ 9,521,046	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,815,603	\$ 10,529,179	45
46	TOTAL EQUITY	\$ (2,664,366)	\$ (3,290,078)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,151,237	\$ 7,239,101	47

*(See instructions.)

Page 7 Supplemental Schedule

	Operating	After Consolidation
Other Current Assets:		
Replacement Reserve	344,000	344,000
Escrowed Re Taxes & Insurance	10,805	10,805
	<u>354,805</u>	<u>354,805</u>
 Other Non-Current Assets:		
Permanent Mortgage Costs		259,851
Amort - Permanent Mortgage Cost		(32,226)
Deposits	22,553	22,553
	<u>22,553</u>	<u>250,178</u>
 Other Current Liabilities		
Lessee Deposit Ins & Ret		10,805
Lessee Deposit Repl Res		344,000
		<u>354,805</u>

Facility Name: AURORA SUPPORTIVE LIVING

Report Period Beginning: 1/1/2011

Ending:

12/31/2011

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

	Revenue	Amount	1
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 3,241,122	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,241,122	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		8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	9	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 9	14
	D. Other Revenue (specify):		
15			15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,241,131	18

	Expenses	Amount	2
	A. Operating Expenses		
19	General Services	729,228	19
20	Health Care/ Personal Care	586,441	20
21	General Administration	636,637	21
	B. Capital Expense		
22	Ownership	1,225,201	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 3,177,507	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 63,624	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 63,624	31

AURORA SUPPORTIVE LIVING

36-4455056

1/1/2011

12/31/2011

PAGE 4 RELATED ORGANIZATIONS

RELATED SLFs	CITY	OTHER RELATED BUSINESS ENTITIES	CITY	TYPE OF BUSINESS
COLES SUPPORTIVE LIVING CENTER	CHICAGO	APEX HEALTHCARE SOLUTIONS LLC	LONG GROVE, IL	MANAGEMENT
JACKSON PARK SUPPORTIVE LIVING CENTER	CHICAGO	SIMPLY REHAB	SKOKIE, IL	THERAPY
ROBBINS SUPPORTIVE LIVING CENTER	ROBBINS	ARLINGTON REHAB AND LIVING CENTER	LONG GROVE, IL	SNF
ROCKFORD SUPPORTIVE LIVING CENTER	ROCKFORD	AURORA SUPPORTIVE LIVING CENTER	AURORA, IL	SNF
		KOLOB-CEDAR CITY	CEDAR CITY, UT	SNF
		KOLOB-ST GEORGE	ST GEORGE, UT	SNF
		CARVER LIVING CENTER	DURHAM, NC	SNF
		WILLOWRIDGE	RUTHERFORDTON, NC	SNF
		PINEVILLE REHAB & LIVING CENTER	PINEVILLE, NC	SNF
		RIDGEWOOD RLC, LLC	WASHINGTON, NC	SNF
		BROOMFIELD SKILLED NURSING	BROOMFIELD, CO	SNF