

		FOR BHF USE			

LL2

Supportive Living Facility

**2010
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2010)**

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.

<p>I. Facility ID Number: <u>1000050</u></p> <p>Facility Name: <u>Rockford Supportive Living Center</u></p> <p>Address: <u>2114 Kishwaukee Street</u> <u>Rockford</u> <u>61104</u> <small>Number City Zip Code</small></p> <p>County: <u>Winnebago</u></p> <p>Telephone Number: <u>(815) 966-1030</u> Fax # _____</p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>7/12/2005</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Steve Lavenda</u> Telephone Number: <u>(847) 236 - 1111</u> Email Address: <u>slavenda@frronline.com</u></p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2010</u> to <u>12/31/2010</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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%; vertical-align: top;">Officer or Administrator of Provider</td> <td>(Signed) _____ (Type or Print Name) _____ (Title) _____</td> </tr> <tr> <td style="width:20%; vertical-align: top;">Paid Preparer</td> <td>(Signed) _____ (Date) _____ (Print Name and Title) <u>Jeff Singer, C.P.A.</u> (Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C. 111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u> (Telephone) <u>(847) 236-1111</u> Fax <u>(847) 236-1155</u></td> </tr> </table> <p align="right">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</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) _____ (Title) _____	Paid Preparer	(Signed) _____ (Date) _____ (Print Name and Title) <u>Jeff Singer, C.P.A.</u> (Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C. 111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u> (Telephone) <u>(847) 236-1111</u> Fax <u>(847) 236-1155</u>
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Facility Name Rockford Supportive Living Center

Report Period Beginning: 1/1/2010 Ending: 12/31/2010

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 Type of Unit	2 3 4 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	30,857	2,900		33,757	5
6	Double Unit	3,261	307		3,568	6
7	Other					7
8	TOTALS	34,118	3,207		37,325	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 75.19%

D. Indicate the number of paid bed-hold days the SLF had during this year

621 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 83 (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)

N/A

H. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

I. Is your fiscal year identical to your tax year? YES NO

Tax Year: 12/31/2010 Fiscal Year: 12/31/2010

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

J. Does the facility have any Illinois Housing Development Authority Loans outstanding? No If yes, did the facility make all of the required payments of interest and principle? N/A

If no, explain. N/A

K. Does the facility have any loans from the Federal Home Loan Bank outstanding? N/A If yes, did the facility make all of the required payments of interest and principle? N/A

If no, explain. N/A

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? N/A If yes, did the facility make all of the required payments of interest and principle? N/A

If no, explain. N/A

Facility Name: Rockford Supportive Living Center

Report Period Beginning:

1/1/2010

Ending: 12/31/2010

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	203,022	221,804	21,925	446,751	316	447,067	1
2	Housekeeping, Laundry and Maintenance	172,912	37,524	119,737	330,173	(61,302)	268,871	2
3	Heat and Other Utilities			126,670	126,670	(13,129)	113,541	3
4	Other (specify):	1,417	2,645		4,062	(1,783)	2,279	4
5	TOTAL General Services	377,351	261,973	268,332	907,656	(75,898)	831,758	5
B. Health Care and Programs								
6	Health Care/ Personal Care	596,682	9,813		606,495	16,769	623,264	6
7	Activities and Social Services	51,359	4,309		55,668	(59)	55,609	7
8	Other (specify):					2,999	2,999	8
9	TOTAL Health Care and Programs	648,041	14,122		662,163	19,709	681,872	9
C. General Administration								
10	Administrative and Clerical	135,970	7,722	247,369	391,061	(32,927)	358,134	10
11	Marketing Materials, Promotions and Advertising			11,352	11,352		11,352	11
12	Employee Benefits and Payroll Taxes			240,702	240,702	(37)	240,665	12
13	Insurance-Property, Liability and Malpractice			44,274	44,274	215	44,489	13
14	Other (specify):					30,380	30,380	14
15	TOTAL General Administration	135,970	7,722	543,697	687,389	(2,369)	685,020	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,161,362	283,817	812,029	2,257,208	(58,558)	2,198,650	16
Capital Expenses								
D. Ownership								
17	Depreciation			17,592	17,592	236,972	254,564	17
18	Interest			158,440	158,440	385,482	543,922	18
19	Real Estate Taxes			83,015	83,015	(53)	82,962	19
20	Rent -- Facility and Grounds			794,717	794,717	(788,108)	6,609	20
21	Rent -- Equipment			18,412	18,412	2,279	20,691	21
22	Other (specify):					7,023	7,023	22
23	TOTAL Ownership			1,072,176	1,072,176	(156,405)	915,771	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,161,362	283,817	1,884,205	3,329,384	(214,963)	3,114,421	24

Rockford Supportive Living Center

Report Period Beginning: 1/1/2010
Ending: 12/31/2010

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-Straight Line Depreciation	\$ (33,722)	17	1
2	Cable TV	(14,213)	03	2
3	Bank Charges	(9,015)	10	3
4	Interest Income	(6,110)	18	4
5	Bad Debts	(17,489)	10	5
6	Non-Allowable Interest	(158,440)	18	6
7	Additional R/M	753	02	7
8	Bistro Income	(1,846)	04	8
9	Franchise Tax	(250)	10	9
10	Non Allowable Legal	(2,410)	10	10
11	Capitalized R&M	(62,373)	02	11
12				12
13				13
14	Building Company:			14
15	Rental Income	(794,717)	20	15
16	Amortization - PMC	5,620	22	16
17	Depreciation	270,694	17	17
18	Interest Income	(358)	18	18
19	Interest Expense	550,020	18	19
20	Amortization- Marketing	1,403	22	20
21				21
22				22
23	Prior Period Adjustments:			23
24	Postage	(14)	10	24
25	Building Supplies	(278)	02	25
26	EE Benefits	(37)	12	26
27	Activity Supplies	(59)	07	27
28	Nursing Supplies	(53)	19	28
29				29
30	Management Allocation:			30
31	Management Allocation	(117,108)	10	31
32	Security	587	02	32
33	Utilities	1,084	03	33
34	General Administrative Expenses	82,042	10	34
35	Insurance	174	13	35
36	Employee Benefits	24,827	14	36
37	Office Lease	6,339	20	37
38	Equipment Rent	2,054	21	38
39				39
40	Apex Healthcare Solutions LLC Allocation:			40
41	Health Care Salaries	16,769	06	41
42	Employee Benefits-Healthcare	2,999	08	42
43	Administrative Salaries	20,825	10	43
44	Emp. Ben.- Gen. Admin.	5,553	14	44
45	General and Administrative Expenses	8,561	10	45
46	Emp. Ben. General Services	63	04	46
47	Dietary Consultant Salaries	316	01	47
48	Building Supplies	9	02	48
49	Insurance	41	13	49
50	Interest	369	18	50
51	Rent	270	20	51
52	Auto & Equip Rental	225	21	52
53	Regional Manager	1,901	10	53

54	Travel Expense		29	10	54
55					55
56					56
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99					99
100					100
101	Total		(214,963)		101

Facility Name: Rockford Supportive Living Center

Report Period Beginning: 1/1/2010 Ending: 12/31/2010

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.53	\$ 26.69	1
2	Licensed Practical Nurses	4.49	21.51	2
3	Certified Nurse Assistants	13.60	11.00	3
4	Activity Director & Assistants	2.21	11.15	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	8.40	11.62	7
8	Dishwashers			8
9	Maintenance Workers	1.45	14.94	9
10	Housekeepers	6.33	9.72	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.88	14.01	13
14	Clerical	1.97	19.80	14
15	Marketing			15
16	Other	0.08	8.24	16
17	Total (lines 1 thru 16)	41.93	\$ 13.31	17

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1	Aaron Mann, Administrative	Relative	0.4	\$ 1,901	1
2					2
3					3
4					4
5					5
Total				\$ 1901	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	\$	1
2		2
Total		\$ 3

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES	
Name 1	City 2
See Attached	

OTHER RELATED BUSINESS ENTITIES		
Name 3	City 4	Type of Business 5
Rockford Property		Building Co.
See Attached		See Attached

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES NO

Name of related entity: N/A If yes, what is the value of those services? \$ N/A

(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES NO

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

Facility Name: Rockford Supportive Living Center

Report Period Beginning:

1/1/2010

Ending:

12/31/2010

VIII. OWNERSHIP COSTS

A. Purchase price of land 254,481 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		2005	2005	\$ 6,841,013	\$ 248,764	35	\$ 195,458	\$ (53,306)	\$ 1,075,019	1
2											2
3											3
4											4
5											5
Improvement Type											
6	Total From Supplemental Page 5's				739,940	17,592		34,056	16,464	85,341	6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 7,580,953	\$ 266,356		\$ 229,513	\$ (36,843)	\$ 1,160,359	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	\$ 254,051	\$ 21,930	\$ 25,051	3,121	10	\$ 147,805	18
19	Vehicles					5	-	19
20	TOTAL (lines 18 and 19)	\$ 254,051	\$ 21,930	\$ 25,051	3,121		\$ 147,805	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 Rockford Supportive Living Center

Report Period Beginning:

1/1/2010

Ending:

12/31/2010

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>Awning</u>	2006	2,900		20	145	145	725	2
3	<u>Construction Stations 2 & 3 Floor Nurses Station</u>	2006	6,394		20	320	320	1,492	3
4	<u>6 New Cameras/Cable/Power Supply</u>	2006	3,342		20	167	167	752	4
5	<u>Install Pull Station Covers 1-2-3-4 & 5 Floor</u>	2006	2,521		20	126	126	546	5
6	<u>Install Door Holders On Elevator Lobby Door 1/2/3/4/& 5Th</u>	2006	1,460		20	73	73	316	6
7	<u>Repair Valve On Jockey Line, Replaced Mercoild Switch On Contro</u>	2006	1,944		20	97	97	397	7
8	<u>Fence Work For New Garbage Area</u>	2007	2,625		20	131	131	405	8
9	<u>Electric Work For New Garbage Area</u>	2007	925		20	46	46	143	9
10	<u>Install Gas Heater, Pipes, B-Vent, Thermostat</u>	2007	4,579		20	229	229	897	10
11	<u>Leasehold Improvements</u>	2007	1,229		20	61	61	220	11
12	<u>Leasehold Improvements</u>	2007	652		20	33	33	117	12
13	<u>Remodel Lobby & Office</u>	2007	27,699		20	1,385	1,385	4,732	13
14	<u>Water Leak Repair</u>	2007	10,053		20	503	503	1,676	14
15	<u>Roof Repair</u>	2007	1,200		20	60	60	200	15
16	<u>Install Hanging Electric Unit Heater</u>	2008	1,670		20	84	84	237	16
17	<u>Recplacment Nurse Call System</u>	2008	2,685		20	134	134	347	17
18	<u>Labor - New Windows In Balcony</u>	2008	5,688		20	284	284	687	18
19	<u>Move Parking Lot Light (Per Idot)</u>	2008	3,270		20	164	164	491	19
20	<u>Electrical Work - New Transformer Pad</u>	2008	12,000		20	600	600	1,550	20
21	<u>Architectual Sheet Metal; Wall Claddings; Flashings</u>	2008	6,560		20	328	328	847	21
22	<u>Video Security System</u>	2008	20,714		20	1,036	1,036	2,503	22
23	<u>Sprinkler Repairs</u>	2008	3,650		20	183	183	517	23
24	<u>Electrical Service</u>	2008	8,846		20	442	442	1,106	24
25	<u>Electrical Work, Transformer Pad, Wires</u>	2008	4,000		20	200	200	600	25
26	<u>Flooring</u>	2008	55,293		20	2,765	2,765	7,372	26
27	<u>Windows, Tile, Carpet Border</u>	2008	27,777		20	1,389	1,389	3,588	27
28	<u>Flooring</u>	2008	8,304		20	415	415	1,038	28
29	<u>Boiler Service</u>	2008	2,880		20	144	144	360	29
30	<u>Flooring</u>	2008	6,495		20	325	325	974	30
31	<u>Remove & Install Flooring</u>	2008	22,968		20	1,148	1,148	3,254	31
32	<u>Flooring</u>	2008	27,646		20	1,382	1,382	3,917	32
33	<u>Flooring</u>	2008	27,646		20	1,382	1,382	3,801	33
34	TOTAL (lines 1 thru 33)		\$ 315,614	\$		\$ 15,781	\$ 15,781	\$ 45,805	34

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

Facility Name & ID Number Rockford Supportive Living Center

Report Period Beginning:

1/1/2010

Ending:

12/31/2010

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>Remove & Install Flooring</u>	2008	17,608		20	880	880	2,494	2
3	<u>Remove & Install Flooring</u>	2008	14,199		20	710	710	1,952	3
4	<u>Flooring</u>	2008	24,800		20	1,240	1,240	3,307	4
5	<u>Remove & Install Flooring</u>	2008	36,555		20	1,828	1,828	4,874	5
6	<u>Nurse Call System</u>	2008	3,107		20	155	155	401	6
7	<u>Concrete Work - Patio, Drainage Pipes, Ramp</u>	2008	3,950		20	198	198	477	7
8	<u>Railing System</u>	2008	2,600		20	130	130	293	8
9	<u>Flooring</u>	2008	7,594		20	380	380	918	9
10	<u>Flooring</u>	2008	8,666		20	433	433	1,047	10
11	<u>Concrete Slab</u>	2008	10,000		20	500	500	1,083	11
12	<u>Repair Outlets</u>	2008	5,643		20	282	282	611	12
13	<u>Flooring</u>	2008	9,284		20	464	464	1,006	13
14	<u>Flooring</u>	2008	8,134		20	407	407	949	14
15	<u>Flooring</u>	2008	20,255		20	1,013	1,013	2,110	15
16	<u>Balcony Enclosure</u>	2008	9,760		20	488	488	1,464	16
17	<u>Single Slider Door</u>	2009	8,134		20	407	407	780	17
18	<u>Elevator - Hydraulic Oil Coolers (25% Payment)</u>	2009	2,724		20	136	136	272	18
19	<u>Replace Switch On Pump, Replace Burst Pipe</u>	2009	6,144		20	307	307	614	19
20	<u>Repair Driveway Area</u>	2009	2,550		20	128	128	202	20
21	<u>Flooring</u>	2009	12,314		20	616	616	1,231	21
22	<u>Flooring</u>	2009	5,924		20	296	296	592	22
23	<u>Readjust New Door Opening, Remove Old Door, Wall Work</u>	2009	2,720		20	136	136	261	23
24	<u>Furnace Damper, Thermostat In Kitchen, Air Balancing</u>	2009	2,556		20	128	128	245	24
25	<u>Electrical Service</u>	2009	2,907		20	145	145	291	25
26	<u>Flooring</u>	2009	16,939		20	847	847	1,694	26
27	<u>Flooring, Doors</u>	2009	30,274		20	1,514	1,514	2,901	27
28	<u>Air Conditioner For Elevator Room</u>	2009	3,055		20	153	153	280	28
29	<u>Flooring</u>	2009	17,325		20	866	866	1,588	29
30	<u>Concrete Slab</u>	2009	6,000		20	300	300	525	30
31	<u>Flooring</u>	2009	6,398		20	320	320	560	31
32	<u>Railing For Front Of Building</u>	2009	3,675		20	184	184	306	32
33	<u>Flooring, Closet Doors, Concrete</u>	2009	8,875		20	444	444	740	33
34	TOTAL (lines 1 thru 33)		\$ 320,671	\$		\$ 16,034	\$ 16,034	\$ 36,069	34

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

Facility Name & ID Number Rockford Supportive Living Center

Report Period Beginning:

1/1/2010

Ending:

12/31/2010

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	Electrical Service For Compactor	2009	2,844		20	142	142	225	2
3	Flooring, Doors	2009	9,374		20	469	469	742	3
4	Flooring, Doors	2009	6,909		20	345	345	518	4
5	Flooring, Door Materials	2009	6,840		20	342	342	513	5
6	Flooring, Doors	2009	6,106		20	305	305	433	6
7	Flooring, Doors, Nurses Station	2009	4,582		20	229	229	286	7
8	New Hydraulic Oil Coolers - Elevator	2009	8,174		20	409	409	749	8
9	Renovations	2010	13,540		20				9
10	Rough & Trim Bistro; Demo 5Th Plumbing	2010	8,340		20				10
11	Furnish & Install Bistro Counter Top	2010	2,700		20				11
12	2Nd Floor Office Flooring	2010	10,830		20				12
13	Renovations	2010	7,800		20				13
14	Bistro Renovations-Walls, Tile	2010	15,617		20				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
31									31
32									32
33	Total Book Depreciation			17,592			(17,592)		33
34	TOTAL (lines 1 thru 33)		\$ 103,656	\$ 17,592		\$ 2,241	\$ (15,351)	\$ 3,467	34

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

Facility Name: Rockford Supportive Living Center

Report Period Beginning: 1/1/2010

Ending: 2/31/2010

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? YES NO

	1	2	3	4	5	6	
	Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*	
3	Original Building		/ /	\$			3
4	Additions		/ /				4
5	Allocated from APEX		/ /	6,609			5
6			/ /				6
7	TOTAL			\$ 6,609			7

8. Is movable equipment rental included in building rental?
 YES NO

9. Rental amount for movable equipment \$ 20,691

10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

X. INTEREST EXPENSE

	1	2		3	4	6		7	8	9	
		Related**				Purpose of Loan	Date of Note				
	Name of Lender	YES	NO			Original	Balance				
A. Directly Facility Related											
Long-Term											
1	Cambridge Realty		X	Mortgage	/ /	\$	\$ 6,649,549	/ /		\$ 550,020	1
2					/ /			/ /			2
3					/ /			/ /			3
Working Capital											
4	Venture Fund	X		Working Capital	/ /			/ /		158,440	4
5	Non-Allowable Interest				/ /			/ /		-158,440	5
6	Allocated from APEX		X		/ /			/ /		369	6
7	TOTAL Facility Related					\$	\$ 6,649,549			\$ 550,389	7
B. Non-Facility Related											
8	Interest Income				/ /			/ /		-6,110	8
9	Interest Income-Blg. Co.				/ /			/ /		-358	9
10	TOTALS (lines 7, 8 and 9)					\$	\$ 6,649,549			\$ 543,921	10

* If there is an option to buy the building, please provide complete details on an attached schedule.
 ** If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

Facility Name: **Rockford Supportive Living Center**Report Period Beginning: **1/1/2010**Ending: **12/31/2010****XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2010**

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 334,417	\$ 671,967	1
2	Cash-Patient Deposits	15,888	15,888	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	68,586	68,586	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	2,658	2,658	6
7	Other Prepaid Expenses	1,710	1,710	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached	274,064	392,685	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 697,323	\$ 1,153,494	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		254,481	13
14	Buildings, at Historical Cost		6,841,013	14
15	Leasehold Improvements, at Historical Cost	41,572	41,572	15
16	Equipment, at Historical Cost	129,785	283,295	16
17	Accumulated Depreciation (book methods)	(96,214)	(1,574,666)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		14,033	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(14,033)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached	24,773	224,287	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 99,916	\$ 6,069,982	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 797,239	\$ 7,223,476	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,893,795	\$ 2,893,795	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	42,375	42,375	30
31	Accrued Taxes Payable	109,275	109,275	31
32	Accrued Interest Payable		34,184	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	See Attached	26,291	1,330,677	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 3,071,736	\$ 4,410,306	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable		6,649,549	38
39	Mortgage Payable			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)	\$	\$ 6,649,549	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,071,736	\$ 11,059,855	45
46	TOTAL EQUITY	\$ (2,274,497)	\$ (3,836,379)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 797,239	\$ 7,223,476	47

*(See instructions.)

Facility Name: Rockford Supportive Living Center

Report Period Beginning: 1/1/2010

Ending:

12/31/2010

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

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 3,414,773	1
2	Discounts and Allowances	(8,117)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,406,656	3
B. Other Operating Revenue			
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop	1,846	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)	\$ 1,846	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	6,110	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 6,110	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)	\$ 3,414,612	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	907,656	19
20	Health Care/ Personal Care	662,163	20
21	General Administration	687,389	21
B. Capital Expense			
22	Ownership	1,072,176	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)	\$ 3,329,384	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 85,228	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 85,228	31