FOR BHF USE

LL1

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.

2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2013)

I. IDPH License ID Number: 0040097

Facility Name: Aurora Rehab & Living Center

Address: 1601 N Farnsworth Av (Number) Aurora (City) 60505 (Zip Code)

County: Kane

Telephone Number: (630) 898-1180 **Fax #** (630) 898-1208

HFS ID Number:

Date of Initial License for Current Owners: 00/00/73

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"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 1/1/2013 to 12/31/2013 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, Managing Director
(Firm Name & Address) FGMK, LLC, 2801 Lakeside Drive, 3rd Floor, Bannockburn, IL 60015
(Telephone) (847) 940-3269 Fax # (847) 964-5469

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: 1/1/2013 Ending: 12/31/2013

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	158	Skilled (SNF)	158	57,670	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	158	TOTALS	158	57,670	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	33,787	3,709	9,235	46,731	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	33,787	3,709	9,235	46,731	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 81.03%

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)
None

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 [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

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 [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 158 and days of care provided 5,783

Medicare Intermediary Wisconsin Physcian Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

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

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

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	283,500	42,581	251,074	577,155		577,155	10,061	587,216			1
2	Food Purchase		310,469		310,469		310,469		310,469			2
3	Housekeeping	215,497	44,973		260,470		260,470		260,470			3
4	Laundry	70,599	24,801		95,400		95,400		95,400			4
5	Heat and Other Utilities			232,293	232,293		232,293		232,293			5
6	Maintenance	110,041	61,231	68,038	239,310		239,310	(15,559)	223,751			6
7	Other (specify):*											7
8	TOTAL General Services	679,637	484,055	551,405	1,715,097		1,715,097	(5,498)	1,709,599			8
	B. Health Care and Programs											
9	Medical Director			54,000	54,000		54,000		54,000			9
10	Nursing and Medical Records	2,788,002	202,354	8,998	2,999,354		2,999,354	57,269	3,056,623			10
10a	Therapy											10a
11	Activities	134,123	4,467	1,995	140,585		140,585		140,585			11
12	Social Services	115,564	8,750	2,475	126,789		126,789	(8,750)	118,039			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,037,689	215,571	67,468	3,320,728		3,320,728	48,519	3,369,247			16
	C. General Administration											
17	Administrative	88,475		422,749	511,224		511,224	(386,280)	124,944			17
18	Directors Fees											18
19	Professional Services			127,513	127,513		127,513	2,113	129,626			19
20	Dues, Fees, Subscriptions & Promotions			20,929	20,929		20,929	(3,740)	17,189			20
21	Clerical & General Office Expenses	164,394	25,901	584,502	774,797		774,797	(310,763)	464,034			21
22	Employee Benefits & Payroll Taxes			857,946	857,946		857,946	48,151	906,097			22
23	Inservice Training & Education											23
24	Travel and Seminar			12,627	12,627		12,627	(4,715)	7,912			24
25	Other Admin. Staff Transportation			7,314	7,314		7,314	38,994	46,308			25
26	Insurance-Prop.Liab.Malpractice			260,648	260,648		260,648	9	260,657			26
27	Other (specify):*											27
28	TOTAL General Administration	252,869	25,901	2,294,228	2,572,998		2,572,998	(616,231)	1,956,767			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,970,195	725,527	2,913,101	7,608,823		7,608,823	(573,210)	7,035,613			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.

Facility Name & ID Number Aurora Rehab & Living Center #0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			74,246	74,246		74,246	189,738	263,984			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			339,905	339,905		339,905	(305,778)	34,127			32
33	Real Estate Taxes			160,624	160,624		160,624		160,624			33
34	Rent-Facility & Grounds			847,336	847,336		847,336	(841,950)	5,386			34
35	Rent-Equipment & Vehicles			8,384	8,384		8,384	998	9,382			35
36	Other (specify):*											36
37	**TOTAL Ownership**			1,430,495	1,430,495		1,430,495	(956,992)	473,503			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		429,231	940,962	1,370,193		1,370,193	(20,628)	1,349,565			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			335,182	335,182		335,182		335,182			42
43	Other (specify):*			222,432	222,432		222,432	(222,432)				43
44	**TOTAL Special Cost Centers**		429,231	1,498,576	1,927,807		1,927,807	(243,060)	1,684,747			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,970,195	1,154,758	5,842,172	10,967,125		10,967,125	(1,773,262)	9,193,863			45

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

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 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	(16,534)	6		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	65,992	30		9
10	Interest and Other Investment Income	(63,619)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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	(20,430)	21		18
19	Entertainment	(134)	21		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(125,000)	43		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(499,131)	21		24
25	Fund Raising, Advertising and Promotional	(10,106)	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	(380,252)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,049,214)		$	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)			34
35	Other- Attach Schedule	(380,252)		35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (380,252)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,429,466)		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

Aurora Rehab & Living Center

ID# 0040097

Report Period Beginning: 1/1/2013

Ending: 12/31/2013

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Patient Needs	$ (8,750)	12	1
2	Bank Charges	(17,425)	21	2
3	Credit Card Processing Fees	(4,284)	21	3
4	Non-Allowable Professional Fees	(97,432)	43	4
5	Non-Allowable Travel	(6,345)	24	5
6	Non-Allowable Interest	(246,016)	32	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				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
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	**Total**	(380,252)		49

STATE OF ILLINOIS **Summary A**

Facility Name & ID Number Aurora Rehab & Living Center **#** 0040097 **Report Period Beginning:** 1/1/2013 **Ending:** 12/31/2013

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	10,061	0	0	0	0	0	0	0	10,061	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(16,534)	0	0	975	0	0	0	0	0	0	0	(15,559)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(16,534)	0	0	11,036	0	0	0	0	0	0	0	(5,498)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	57,269	0	0	0	0	0	0	0	57,269	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	(8,750)	0	0	0	0	0	0	0	0	0	0	(8,750)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(8,750)	0	0	57,269	0	0	0	0	0	0	0	48,519	16
	C. General Administration													
17	Administrative	0	0	0	(386,280)	0	0	0	0	0	0	0	(386,280)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	2,113	0	0	0	0	0	0	0	2,113	19
20	Fees, Subscriptions & Promotions	(10,106)	0	0	6,366	0	0	0	0	0	0	0	(3,740)	20
21	Clerical & General Office Expenses	(541,404)	0	0	230,641	0	0	0	0	0	0	0	(310,763)	21
22	Employee Benefits & Payroll Taxes	0	0	0	48,151	0	0	0	0	0	0	0	48,151	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(6,345)	0	0	1,630	0	0	0	0	0	0	0	(4,715)	24
25	Other Admin. Staff Transportation	0	0	0	38,994	0	0	0	0	0	0	0	38,994	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	9	0	0	0	0	0	0	0	9	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(557,855)	0	0	(58,376)	0	0	0	0	0	0	0	(616,231)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(583,139)	0	0	9,929	0	0	0	0	0	0	0	(573,210)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 **Report Period Beginning:** 1/1/2013 **Ending:** 12/31/2013

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	65,992	121,520	0	2,226	0	0	0	0	0	0	0	189,738	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(309,635)	3,857	0	0	0	0	0	0	0	0	0	(305,778)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(847,336)	0	5,386	0	0	0	0	0	0	0	(841,950)	34
35	Rent-Equipment & Vehicles	0	0	0	998	0	0	0	0	0	0	0	998	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(243,643)	(721,959)	0	8,610	0	0	0	0	0	0	0	(956,992)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	(20,628)	0	0	0	0	0	0	0	0	(20,628)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(222,432)	0	0	0	0	0	0	0	0	0	0	(222,432)	43
44	**TOTAL Special Cost Centers**	(222,432)	0	(20,628)	0	0	0	0	0	0	0	0	(243,060)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(1,049,214)	(721,959)	(20,628)	18,539	0	0	0	0	0	0	0	(1,773,262)	45

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	$ 847,336	Aurora Account, LLC	100.00%	$	$ (847,336)	1
2	V	32	Interest		Aurora Account, LLC	100.00%	3,857	3,857	2
3	V	30	Depreciation		Aurora Account, LLC	100.00%	121,520	121,520	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			$ 847,336			$ 125,377	$ * (721,959)	14

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

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Ancillary Rehab	$ 921,437	Simply Rehab		$ 900,809	$ (20,628)	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			$ 921,437			$ 900,809	$ * (20,628)	39

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

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary Consultant	$	APEX Healthcare Solutions, LLC	100.00%	$ 10,061	$ 10,061	15
16	V	6	Building Supplies		APEX Healthcare Solutions, LLC	100.00%	975	975	16
17	V	10	Nursing Salaries		APEX Healthcare Solutions, LLC	100.00%	57,269	57,269	17
18	V	17	Administrative Salaries - Owners		APEX Healthcare Solutions, LLC	100.00%	32,486	32,486	18
19	V	17	Management fees		APEX Healthcare Solutions, LLC	100.00%	3,983	3,983	19
20	V	19	Professional Fees		APEX Healthcare Solutions, LLC	100.00%	2,113	2,113	20
21	V	20	Dues, Fees, Subscriptions		APEX Healthcare Solutions, LLC	100.00%	6,366	6,366	21
22	V	21	Administrative Salaries - Non-Owners		APEX Healthcare Solutions, LLC	100.00%	221,992	221,992	22
23	V	21	G&A		APEX Healthcare Solutions, LLC	100.00%	8,649	8,649	23
24	V	22	Employee Benefits		APEX Healthcare Solutions, LLC	100.00%	48,151	48,151	24
25	V	24	Seminars		APEX Healthcare Solutions, LLC	100.00%	1,630	1,630	25
26	V	25	Auto & Travel		APEX Healthcare Solutions, LLC	100.00%	38,994	38,994	26
27	V	26	Insurance		APEX Healthcare Solutions, LLC	100.00%	9	9	27
28	V	30	Depreciation		APEX Healthcare Solutions, LLC	100.00%	2,226	2,226	28
29	V	34	Rent		APEX Healthcare Solutions, LLC	100.00%	5,386	5,386	29
30	V	35	Equipment Rental		APEX Healthcare Solutions, LLC	100.00%	998	998	30
31	V								31
32	V	17	Management Fees	422,749	APEX Healthcare Solutions, LLC	100.00%		(422,749)	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 422,749			$ 441,288	$ * 18,539	39

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

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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	Dougherty, Gayle	17.14%	Arlington Rehabilitation and Living Center	Long Grove, IL	Aurora Account, LLC	Highland Park, IL	Buidling Co.	1
2	Lawton, Shelly Loyd	17.14%	Kolob - Cedar City	Cedar City, UT	APEX Helathcare Solu	Buffalo Grove, IL	Management	2
3	Veronica H. Lefkovitz Dynasty Trust	17.14%	Kolob - St. George	St. George, UT	Simply Rehab	Northbrook, IL	Therapy	3
4	Mann, Aaron	6.84%	Carver Living Center	Durham, NC	Aurora Supportive Liv	Aurora, IL	SLF	4
5	Mann, Charlie	6.84%	Willow Ridge	Rutherfordton, NC	Coles Supportive Livir	Chicago, IL	SLF	5
6	Mann, Daniel	6.84%	Pineville Rehabilitation & Living Center	Pineville, NC	Jackson Park Support	Chicago, IL	SLF	6
7	Mann, Joseph	6.84%	Ridgewood RLC, LLC	Washington, NC	Robbins Supportive L	Robbins, IL	SLF	7
8	Papas, Patricia	1.02%	Broomfield Skilled Nursing Center	Broomfield, CO	Rockford Supportive I	Rockford, IL	SLF	8
9	Rosenberg, Sheldon	3.06%	Crown Crest of Parker	Parker, CO				9
10	Thomas & Donna Neshek Revocable Trust	17.14%						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								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Aaron Mann	Owner	Administrative	0.07	See Attached	3.9	0.10	Alloc. Salary	$ 30,555	17-7	1
2	Sam Neshek	Relative	Administrative	0.00	See Attached	4.3	0.11	Alloc. Salary	2,372	17-7	2
3	Jamey Dougherty	Relative	Administrative	0.00	See Attached	0.9	0.02	Alloc. Salary	1,605	17-7	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 34,532		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

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 2/31/2013

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
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

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 2/31/2013

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Simply Rehab
Street Address: 801 Skokie Blvd., Suite 108
City / State / Zip Code: Northbrook, IL 60062
Phone Number: ((847)562-0800
Fax Number: ((847)562-0070

	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	39	Ancillary Rehab	Direct Allocation	158		$ 900,809	$	158	$ 900,809	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					$ 900,809	$		$ 900,809	25

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 2/31/2013

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: APEX HEALTHCARE SOLUTIONS LLC
Street Address: 1425 MC HENRY ROAD, SUITE 209
City / State / Zip Code: BUFFALO GROVE, IL, 60089
Phone Number: (224) 377-2400
Fax Number: (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	1	Dietary Consultant	Mgt. Fees/Days	433,289	10	$ 93,283	$ 93,283	46,731	$ 10,061	1
2	6	Building Supplies	Mgt. Fees/Days	433,289	10	9,045		46,731	975	2
3	10	Nursing Salaries	Mgt. Fees/Days	433,289	10	530,995	530,995	46,731	57,269	3
4	17	Administrative Salaries - Owners	Mgt. Fees/Days	433,289	10	528,636	528,636	46,731	32,486	4
5	17	Management fees	Mgt. Fees/Days	433,289	10	36,927		46,731	3,983	5
6	19	Professional Fees	Mgt. Fees/Days	433,289	10	19,592		46,731	2,113	6
7	20	Dues, Fees, Subscriptions	Direct/Days	433,289	10	59,023		46,731	6,366	7
8	21	Administrative Salaries - Non-Ow	Mgt. Fees/Days	433,289	10	2,058,307	2,058,307	46,731	221,992	8
9	21	G&A	Mgt. Fees/Days	433,289	10	80,193		46,731	8,649	9
10	22	Employee Benefits	Mgt. Fees/Days	433,289	10	409,591		46,731	48,151	10
11	24	Seminars	Mgt. Fees/Days	433,289	10	15,117		46,731	1,630	11
12	25	Auto & Travel	Mgt. Fees/Days	433,289	10	361,553		46,731	38,994	12
13	26	Insurance	Mgt. Fees/Days	433,289	10	84		46,731	9	13
14	30	Depreciation	Mgt. Fees/Days	433,289	10	20,636		46,731	2,226	14
15	34	Rent	Mgt. Fees/Days	433,289	10	49,937		46,731	5,386	15
16	35	Equipment Rental	Mgt. Fees/Days	433,289	10	9,251		46,731	998	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 4,282,170	$ 3,211,221		$ 441,288	25

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	MB Financial		X	Working Capital LOC							26,451	6
7												7
8												8
9	TOTAL Facility Related						$	$			$ 26,451	9
	B. Non-Facility Related*											
10	Due to Related Party	X		Loan Payable/ Working Capital				6,144,098			309,635	10
11	Aurora Account	X		LOC							3,819	11
12	Building Co. Int. Exp	X									3,857	12
13	Interest Income/Exp (Adj-Offse	X									(309,635)	13
14	TOTAL Non-Facility Related						$	$ 6,144,098			$ 7,676	14
15	TOTALS (line 9+line14)						$	$ 6,144,098			$ 34,127	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.)

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2012 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 120,986	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.)		$ 137,371	2
3. Under or (over) accrual (line 2 minus line 1).		$ 16,385	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 144,239	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.		$ 160,624	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2008	101,895	8
	2009	104,388	9
	2010	113,272	10
	2011	115,226	11
	2012	137,371	12

Real Estate Tax Accrual = $137,371 x 1.05% - $144,239

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2012	$	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.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aurora Rehab & Living Center COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0040097

CONTACT PERSON REGARDING THIS REPORT Andrew B. Cutler

TELEPHONE (847) 940-3269 FAX #: (847) 964-5469

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2012 on the lines provided below. Enter only the portion of th cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir 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 2012.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	15-12-151-040	Long Term Care Property	$ 137,371.30	$ 137,371.30
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 137,371.30	$ 137,371.30

B. **Real Estate Tax Cost Allocations**

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.)

C. **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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.

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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 [X] (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? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (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 [X] 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	339,768	1973	$ 77,514	1
2					2
3	TOTALS	339,768		$ 77,514	3

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	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	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1995	8,336		20	417	417	7,782	9
10	Various			1996	16,977		20	849	849	14,948	10
11	Various			1998	35,160		20	1,758	1,758	26,816	11
12	Various			1999	65,009		20	3,251	3,251	48,136	12
13	Various			2000	24,564		20	1,228	1,228	16,513	13
14	Various			2001	45,347		20	2,266	2,266	28,708	14
15	Various			2002	1,818,857		20	90,724	90,724	1,059,089	15
16	Various			2003	458,683		20	22,231	22,231	250,357	16
17	Various			2004	60,863		20	2,923	2,923	54,700	17
18	Various			2005	93,764		20	4,689	4,689	39,701	18
19	Various			2006	194,574		20	9,729	9,729	86,842	19
20	Various			2007	305,550		20	15,279	15,279	152,120	20
21	Various			2008	504,996		20	25,252	25,252	210,233	21
22	Various			2009	502,799		20	25,139	25,139	200,725	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.

See Page 12A, Line 70 for total

**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: 1/1/2013 Ending: 12/31/2013

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	
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						67
68	Related Party Allocations			2,226			(2,226)		68
69	Financial Statement Depreciation			74,246			(74,246)		69
70	TOTAL (lines 4 thru 69)		$ 6,620,124	$ 76,472		$ 205,735	$ 129,263	$ 2,196,670	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: 1/1/2013 Ending: 12/31/2013

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	Totals from Page 12A, Carried Forward		$ 6,620,124	$ 76,472		$ 205,735	$ 129,263	$ 2,196,670	1
2	Hand Rails	2010	2,593		20	130	130	886	2
3	Railing	2010	38,106		20	1,905	1,905	13,020	3
4	Nurses Station	2010	2,640		20	132	132	506	4
5	Upholstered Cornices	2010	4,185		20	209	209	1,396	5
6	Nurses Station	2010	11,928		20	596	596	3,777	6
7	Sprinkler System Reworking	2010	11,135		20	557	557	2,089	7
8	Physical Therapy, Bistro, Bathroom, Living & Dining	2010	29,963		20	1,498	1,498	9,488	8
9	Electrical - Therapy, Kitchen, Bathroom, Dining & Living	2010	25,318		20	1,266	1,266	8,229	9
10	6 Bathrooms And 9 Shared Baths	2010	52,675		20	2,634	2,634	16,682	10
11	Replace Walls In Resident Rooms & Corridor	2010	32,465		20	1,623	1,623	10,552	11
12	Install Telephone System	2010	2,575		20	129	129	903	12
13	Replace Hot Water Line	2010	12,185		20	609	609	3,859	13
14	500 Wing Walls & Bathrms- Framing, Wall Finish,Tile, Paint	2010	14,014		20	701	701	2,570	14
15	Electrical Work - Sump Pump, Nurses Station	2010	2,696		20	135	135	922	15
16	Electrical Work - Resident Rooms	2010	3,190		20	160	160	600	16
17	Service Radiator & Boiler	2010	3,445		20	172	172	645	17
18	Theater Room Electrical Breakers And Circuits	2010	3,115		20	156	156	1,066	18
19	Bistro, Dining Room Electrical Work	2010	6,510		20	326	326	2,225	19
20	Wireway, Relocate Sprkinkler Line And Smoke Det. Conduit	2010	5,039		20	252	252	1,722	20
21	Generator Load Center	2010	19,513		20	976	976	6,667	21
22	Fire System Repairs	2010	3,343		20	167	167	1,114	22
23	Install New Grease Interceptor And Sewer Lines	2010	20,000		20	1,000	1,000	3,500	23
24	Re-Route Interior Grease Waste	2010	12,435		20	622	622	3,732	24
25	500 Wing Bathrooms-Pipe Wrk,New Fixtures,Valves,Showers	2010	70,940		20	3,547	3,547	28,468	25
26	Rework Hvac & Exhaust Duct In 500 Wing Rooms	2010	6,480		20	324	324	2,052	26
27	Remodel, Repairs To Wireless Nurse Call System	2010	3,950		20	198	198	1,284	27
28	Inspect & Repair Grease Basin And Sewer Installation	2010	5,855		20	293	293	1,807	28
29	Patio & Fence Post Repairs	2010	3,434		20	172	172	1,030	29
30	Asphalt Patching, Dumpster Pad Work, Patio, Walkways, Fence In	2010	13,571		20	679	679	3,958	30
31	Sink Protectors, Repairs From State Inspection Of 500 Wing	2010	2,844		20	142	142	805	31
32	Desks, Tv'S, Furniture	2010	17,989		20	899	899	11,393	32
33	Nurse Call System	2011	13,853		20	693	693	2,771	33
34	TOTAL (lines 1 thru 33)		$ 7,078,108	$ 76,472		$ 228,637	$ 152,165	$ 2,346,388	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: 1/1/2013 Ending: 12/31/2013

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	Totals from Page 12B, Carried Forward		$ 7,078,108	$ 76,472		$ 228,637	$ 152,165	$ 2,346,388	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,078,108	$ 76,472		$ 228,637	$ 152,165	$ 2,346,388	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: 1/1/2013 Ending: 12/31/2013

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	Totals from Page 12C, Carried Forward		$ 7,078,108	$ 76,472		$ 228,637	$ 152,165	$ 2,346,388	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,078,108	$ 76,472		$ 228,637	$ 152,165	$ 2,346,388	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: 1/1/2013 Ending: 12/31/2013

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	Totals from Page 12D, Carried Forward		$ 7,078,108	$ 76,472		$ 228,637	$ 152,165	$ 2,346,388	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
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12									12
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,078,108	$ 76,472		$ 228,637	$ 152,165	$ 2,346,388	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: 1/1/2013 Ending: 12/31/2013

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		$	$ 76,472		$ 228,637	$ 152,165	$ 2,346,388	1
2	Buildings:								2
3	Aurora Account, LLC	1962	973,690		35				3
4	Aurora Account, LLC	1976	637,909	121,520	35		(121,520)		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									8
9	Leashold Improvements:								9
10	Various	1973	2,486		35				10
11	Various	1977	16,093		35				11
12	Various	1978	16,968		35				12
13	Various	1979	35,255		35				13
14	Various	1980	31,412		35				14
15	Various	1981	4,175		35				15
16	Various	1982	49,137		35				16
17	Various	1983	10,020		35				17
18	Various	1984	22,377		35				18
19	Various	1985	25,102		35				19
20	Various	1986	236,734		35				20
21	Various	1987	106,312		35				21
22	Various	1988	10,040		35				22
23	Various	1990	137,077		35				23
24	Various	1991	39,929		35				24
25	Various	1992	4,332		35				25
26	Various	1993	10,887		35				26
27	Various	1994	67,225		35				27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,484,645	$ 197,992		$ 228,637	$ 30,645	$ 2,346,388	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: 1/1/2013 Ending: 12/31/2013

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	Totals from Page 12F, Carried Forward		$ 2,484,645	$ 197,992		$ 228,637	$ 30,645	$ 2,346,388	1
2									2
3									3
4									4
5									5
6									6
7									7
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,484,645	$ 197,992		$ 228,637	$ 30,645	$ 2,346,388	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: 1/1/2013 Ending: 12/31/2013

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	Totals from Page 12G, Carried Forward		$ 2,484,645	$ 197,992		$ 228,637	$ 30,645	$ 2,346,388	1
2									2
3									3
4									4
5									5
6									6
7									7
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,484,645	$ 197,992		$ 228,637	$ 30,645	$ 2,346,388	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: 1/1/2013 Ending: 12/31/2013

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	Totals from Page 12H, Carried Forward		$ 2,484,645	$ 197,992		$ 228,637	$ 30,645	$ 2,346,388	1
2									2
3									3
4									4
5									5
6									6
7									7
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31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,484,645	$ 197,992		$ 228,637	$ 30,645	$ 2,346,388	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: 1/1/2013 Ending: 12/31/2013

XI. OWNERSHIP COSTS (continued)

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	$ 385,034	$	$ 33,713	$ 33,713	10	$ 235,561	71
72	Current Year Purchases	31,734		1,634	1,634	10	1,621	72
73	Fully Depreciated Assets	408,867				10	408,867	73
74								74
75	TOTALS	$ 825,635	$	$ 35,347	$ 35,347		$ 646,049	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	$ 66,022	$	$	$	5	$ 66,022	76
77		REPAIR WIRING	2003	1,100				5	1,100	77
78		REPAIRS TO FACILITY VAN	2004	1,029				5	1,029	78
79		TRUCK	1999	1,231				5	1,230	79
80	TOTALS			$ 69,382	$	$	$		$ 69,381	80

E. Summary of Care-Related Assets

		1 Reference	2 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)	$ 3,457,176	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 197,992	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 263,984	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 65,992	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 3,061,818	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.

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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	Apex Allocated				5,386			5
6								6
7	TOTAL				$ 5,386 **			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: *

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.	/2014	$
13.	/2015	$
14.	/2016	$

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: $ 9,382 Description: See Attached
(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			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* 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.

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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
   - [X] 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.

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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	$		$ 343,354	$		$ 343,354	1
2	Licensed Speech and Language Development Therapist	39-03	hrs			66,003			66,003	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-03	hrs			519,204			519,204	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				218,099		218,099	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Attached					12,401	211,132		223,533	13
14	TOTAL			$		$ 940,962	$ 429,231		$ 1,370,193	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.

Facility Name & ID Number Aurora Rehab & Living Center **#** 0040097 **Report Period Beginning:** 1/1/2013 **Ending:** 12/31/2013

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2013 **(last day of reporting year)**

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 342,977	$ 344,466	1
2	Cash-Patient Deposits	500	500	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,986,357	2,051,357	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	398,354	398,354	6
7	Other Prepaid Expenses	4,881	4,881	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached	(83)	(83)	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,732,986	$ 2,799,475	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		5,022,239	14
15	Leasehold Improvements, at Historical Cost	1,872,019	1,872,019	15
16	Equipment, at Historical Cost	516,818	516,818	16
17	Accumulated Depreciation (book methods)	(911,331)	(3,618,669)	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 Attached	41,361	554,164	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,518,867	$ 4,424,085	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,251,853	$ 7,223,560	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 2,519,159	$ 2,519,159	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,607,593	1,607,593	29
30	Accrued Salaries Payable	332,870	332,870	30
31	Accrued Taxes Payable (excluding real estate taxes)	26,156	26,156	31
32	Accrued Real Estate Taxes(Sch.IX-B)	144,240	144,240	32
33	Accrued Interest Payable	431,361	431,361	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached	671,735	671,735	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 5,733,114	$ 5,733,114	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	4,536,505	6,103,587	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 4,536,505	$ 6,103,587	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 10,269,619	$ 11,836,701	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (6,017,766)	$ (4,613,141)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,251,853	$ 7,223,560	48

***(See instructions.)**

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 **Report Period Beginning:** 1/1/2013 **Ending:** 12/31/2013

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ (4,068,371)	1	
2	Restatements (describe):		2	
3			3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (4,068,371)	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,949,395)	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	( )	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)**	$ (1,949,395)	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)**	$ (6,017,766)	24	*

*** This must agree with page 17, line 47.**

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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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 8,597,075	1
2	Discounts and Allowances for all Levels	(1,618,220)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,978,855	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,646,470	6
7	Oxygen	5,808	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,652,278	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		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	262,751	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	11,764	19
20	Radiology and X-Ray	4,065	20
21	Other Medical Services	44,398	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 322,978	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	63,619	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 63,619	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,017,730	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,715,097	31
32	Health Care	3,320,728	32
33	General Administration	2,572,998	33
	B. Capital Expense		
34	Ownership	1,430,495	34
	C. Ancillary Expense		
35	Special Cost Centers	1,592,625	35
36	Provider Participation Fee	335,182	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 10,967,125	40
41	**Income before Income Taxes (line 30 minus line 40)****	(1,949,395)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (1,949,395)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 4,218,044	44
45	Private Pay - Net Inpatient Revenue	676,603	45
46	Medicare - Net Inpatient Revenue	1,105,640	46
47	Other-(specify) **Insurance**	610,645	47
48	Other-(specify) **Hospice**	367,923	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,978,855	49

* **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.**

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,027	2,099	$ 84,367	$ 40.19	1
2	Assistant Director of Nursing	1,960	2,108	64,743	30.71	2
3	Registered Nurses	20,529	22,133	667,736	30.17	3
4	Licensed Practical Nurses	33,984	35,667	915,491	25.67	4
5	CNAs & Orderlies	78,470	85,092	1,003,717	11.80	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,750	2,009	33,695	16.77	9
10	Activity Assistants	8,398	9,158	100,428	10.97	10
11	Social Service Workers	5,172	5,500	115,564	21.01	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	22,665	24,846	283,500	11.41	15
16	Dishwashers					16
17	Maintenance Workers	4,696	5,169	110,041	21.29	17
18	Housekeepers	17,003	19,046	215,497	11.31	18
19	Laundry	5,655	6,565	70,599	10.75	19
20	Administrator	2,050	2,157	88,475	41.02	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,601	9,138	164,394	17.99	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	1,907	2,270	51,948	22.88	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	214,867	232,957	$ 3,970,195 *	$ 17.04	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 251,074	1-3	35
36	Medical Director	Monthly	54,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	8,998	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	33	1,995	11-3	44
45	Social Service Consultant	41	2,475	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	74	$ 318,542		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 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

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$
Shannon Stebbins	Administrator	0	88,475
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 88,475

B. Administrative - Other

Description	Amount
	$
Management Fees	422,749
TOTAL (agree to Schedule V, line 17, col. 3)	$ 422,749
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Ability Networks, Inc.	Data Processing	$ 2,103
American Data	Data Processing	6,279
Apex Healthcare Solutions	Data Processing	8,211
CDW/Call One	Internet/Data Processing	5,469
COMS Interactive	Data Processing	21,485
E-Health Data	Data Processing	5,280
Health Data Systems	Data Processing	1,260
IVANS	Data Processing	2,116
MDI Achieve	Matrix - Data Processing	6,302
Personnel Planners	Payroll Tax	3,181
Myers Carden & Sax, LLC	Legal	4,752
See Supplemental Schedule		61,075
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 127,513

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 121,101
Unemployment Compensation Insurance	113,577
FICA Taxes	301,578
Employee Health Insurance	237,814
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Union Pension Expense	66,524
Supplemental Insurance Expense	322
Other Employee Benefits	11,604
401K Matching Expense	5,426
TOTAL (agree to Schedule V, line 22, col.8)	$ 857,946

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 2,224
Advertising: Employee Recruitment	400
Health Care Worker Background Check	
(Indicate # of checks performed 112.6)	1,802
Patient Background Checks 250.5	2,505
Licenses & Fees	3,274
Dues	618
Advertising & Promotion	10,106
Less: Public Relations Expense	( )
Non-allowable advertising	(10,106)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 10,823

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$ 6,345
In-State Travel	4,995
Seminar Expense	1,287
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 12,627

* Attach copy of IMRF notifications

**See instructions.

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XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

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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 Yr**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **42,353** 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. $ **335,182**
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. $ Has any meal income been offset against related costs? **N/A** Indicate the amount. $

(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% Ln 1**
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.