

Facility Name & ID Number North Aurora Care Center

0047514 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	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	<u>129</u>	Intermediate (ICF)	<u>129</u>	<u>47,085</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>129</u>	TOTALS	<u>129</u>	<u>47,085</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment			
		Medicaid Recipient	Private Pay	Other	
8	SNF				8
9	SNF/PED				9
10	ICF	<u>40,016</u>	<u>1,313</u>		<u>41,329</u>
11	ICF/DD				11
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	<u>40,016</u>	<u>1,313</u>		<u>41,329</u>

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.78%

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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

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

Date started 10/1/2005

J. Was the facility purchased or leased after January 1, 1978?

YES Date 10/1/2005 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 0 and days of care provided _____

Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

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

Facility Name & ID Number

North Aurora Care Center

0047514

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 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	178,900	20,313	1,368	200,581		200,581	8,144	208,725		1
2	Food Purchase		209,350		209,350		209,350	(1,333)	208,017		2
3	Housekeeping	141,330	48,154		189,484		189,484	81	189,565		3
4	Laundry	49,700	18,131		67,831		67,831		67,831		4
5	Heat and Other Utilities			91,538	91,538		91,538	(3,155)	88,383		5
6	Maintenance	62,201	17,686	37,150	117,037		117,037	3,989	121,026		6
7	Other (specify):* Home Off. Ben. All.							461	461		7
8	TOTAL General Services	432,131	313,634	130,056	875,821		875,821	8,187	884,008		8
	B. Health Care and Programs										
9	Medical Director			10,800	10,800		10,800		10,800		9
10	Nursing and Medical Records	1,618,843	87,244	8,156	1,714,243		1,714,243	(560)	1,713,683		10
10a	Therapy										10a
11	Activities	100,151	327	37	100,515		100,515	(10,659)	89,856		11
12	Social Services	126,575			126,575		126,575		126,575		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	TOTAL Health Care and Programs	1,845,569	87,571	18,993	1,952,133		1,952,133	(11,219)	1,940,914		16
	C. General Administration										
17	Administrative			393,200	393,200		393,200	(302,560)	90,640		17
18	Directors Fees										18
19	Professional Services			10,790	10,790		10,790	216,121	226,911		19
20	Dues, Fees, Subscriptions & Promotions			3,208	3,208		3,208	2,809	6,017		20
21	Clerical & General Office Expenses	54,297	11,515	191,870	257,682		257,682	108,518	366,200		21
22	Employee Benefits & Payroll Taxes			320,368	320,368		320,368	(47)	320,321		22
23	Inservice Training & Education							163	163		23
24	Travel and Seminar							8	8		24
25	Other Admin. Staff Transportation			15,054	15,054		15,054	7,539	22,593		25
26	Insurance-Prop.Liab.Malpractice			47,098	47,098		47,098	1,456	48,554		26
27	Other (specify):* Home Off. Ben. All.							9,342	9,342		27
28	TOTAL General Administration	54,297	11,515	981,588	1,047,400		1,047,400	43,349	1,090,749		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,331,997	412,720	1,130,637	3,875,354		3,875,354	40,317	3,915,671		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 North Aurora Care Center

#0047514

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			86,551	86,551	86,551	5,794	92,345				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			114,490	114,490	114,490	47,423	161,913				32
33	Real Estate Taxes			82,501	82,501	82,501	655	83,156				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			41,258	41,258	41,258	1,206	42,464				35
36	Other (specify):*											36
37	TOTAL Ownership			324,800	324,800	324,800	55,078	379,878				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			322,448	322,448	322,448		322,448				42
43	Other (specify):* Non-allowable Costs	17,883	57	186,974	204,914	204,914	(204,914)					43
44	TOTAL Special Cost Centers	17,883	57	509,422	527,362	527,362	(204,914)	322,448				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,349,880	412,777	1,964,859	4,727,516	4,727,516	(109,519)	4,617,997				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 North Aurora Care Center

0047514

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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,507)	2		4
5	Telephone, TV & Radio in Resident Rooms	(3,471)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(1,352)	30		9
10	Interest and Other Investment Income	(35,576)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(76)	43		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	(100,280)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(80,435)	43		24
25	Fund Raising, Advertising and Promotional	(19,537)	43		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 See Page 5A	(16,287)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (258,521)		\$	30

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	2	
		Amount	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)	149,002	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 149,002		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (109,519)		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	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY						
48		49		50		51
						52

North Aurora Care Center

ID# 0047514

Report Period Beginning: 1/1/2013

Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Offset Transportation Revenue	\$ (10,659)	11	1
2	Offset Miscellaneous Income - Office Supplies	(151)	21	2
3	Offset NICOR gas refund check	(3,773)	5	3
4	Offset Miscellaneous Income - Nursing Supplies	(589)	10	4
5	Labs-Part A	(192)	43	5
6	Disallowed Special Events	36	43	6
7	Disallowed Air Travel Expense	(959)	43	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		(16,287)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number North Aurora Care Center# 0047514

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	8,144	0	0	0	0	0	0	0	0	0	8,144	1
2	Food Purchase	0	174	0	0	0	0	0	0	0	0	0	174	2
3	Housekeeping	0	81	0	0	0	0	0	0	0	0	0	81	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(3,773)	618	0	0	0	0	0	0	0	0	0	(3,155)	5
6	Maintenance	0	3,989	0	0	0	0	0	0	0	0	0	3,989	6
7	Other (specify):*	0	461	0	0	0	0	0	0	0	0	0	461	7
8	TOTAL General Services	(3,773)	13,467	0	0	0	0	0	0	0	0	0	9,694	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	(589)	29	0	0	0	0	0	0	0	0	0	(560)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(10,659)	0	0	0	0	0	0	0	0	0	0	(10,659)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	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	(11,248)	29	0	0	0	0	0	0	0	0	0	(11,219)	16
	C. General Administration													
17	Administrative	0	(302,560)	0	0	0	0	0	0	0	0	0	(302,560)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	17,170	0	198,951	0	0	0	0	0	0	0	216,121	19
20	Fees, Subscriptions & Promotions	0	0	1,092	1,717	0	0	0	0	0	0	0	2,809	20
21	Clerical & General Office Expenses	(151)	0	100,929	7,740	0	0	0	0	0	0	0	108,518	21
22	Employee Benefits & Payroll Taxes	0	0	0	(47)	0	0	0	0	0	0	0	(47)	22
23	Inservice Training & Education	0	0	163	0	0	0	0	0	0	0	0	163	23
24	Travel and Seminar	0	0	8	0	0	0	0	0	0	0	0	8	24
25	Other Admin. Staff Transportation	0	0	7,539	0	0	0	0	0	0	0	0	7,539	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,456	0	0	0	0	0	0	0	0	1,456	26
27	Other (specify):*	0	0	9,342	0	0	0	0	0	0	0	0	9,342	27
28	TOTAL General Administration	(151)	(285,390)	120,529	208,361	0	0	0	0	0	0	0	43,349	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(15,172)	(271,894)	120,529	208,361	0	0	0	0	0	0	0	41,824	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number North Aurora Care Center# 0047514

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 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)	
	D. Ownership													
30	Depreciation	(3,471)	0	6,691	455	0	0	0	0	0	0	0	3,675	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	11,130	71,869	0	0	0	0	0	0	0	82,999	32
33	Real Estate Taxes	0	0	655	0	0	0	0	0	0	0	0	655	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	1,206	0	0	0	0	0	0	0	0	1,206	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(3,471)	0	19,682	72,324	0	0	0	0	0	0	0	88,535	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	0	0	0	0	0	0	0	0	0	0	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):*	(2,467)	0	0	0	0	0	0	0	0	0	0	(2,467)	43
44	TOTAL Special Cost Centers	(2,467)	0	0	0	0	0	0	0	0	0	0	(2,467)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(21,110)	(271,894)	140,211	280,685	0	0	0	0	0	0	0	127,892	45

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
Mark B. Petersen	100	See PG6 - Supp		See PG6 - Supp		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 8,144	\$ 8,144	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	174	174	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	81	81	3
4	V	4 Laundry		Petersen Health Care, Inc.	100.00%	0		4
5	V	5 Utilities		Petersen Health Care, Inc.	100.00%	618	618	5
6	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	3,989	3,989	6
7	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	461	461	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	29	29	8
9	V	10A Therapy		Petersen Health Care, Inc.	100.00%	0		9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		10
11	V	17 Administrative	393,200	Petersen Health Care, Inc.	100.00%	90,640	(302,560)	11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	17,170	17,170	12
13	V							13
14	Total		\$ 393,200			\$ 121,306	\$ * (271,894)	14

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	20 Dues, Fees, Subs & Promotions	\$	Petersen Health Care, Inc.	100.00%	\$ 1,092	\$	1,092	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	100,929		100,929	16
17	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	163		163	17
18	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	8		8	18
19	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	7,539		7,539	19
20	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	1,456		1,456	20
21	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	9,342		9,342	21
22	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	6,691		6,691	22
23	V	32 Interest		Petersen Health Care, Inc.	100.00%	11,130		11,130	23
24	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	655		655	24
25	V	34 Rent-Facility and Grounds		Petersen Health Care, Inc.	100.00%	0			25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	1,206		1,206	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		\$			\$ 140,211	\$ *	140,211	39

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

Facility Name & ID Number North Aurora Care Center# 0047514Report Period Beginning: 1/1/2013Ending: 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. YES NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Dietary	\$	Petersen Health Operations, LLC	100.00%	\$ 0	\$	15
16	V	2 Food		Petersen Health Operations, LLC	100.00%	0		16
17	V	3 Housekeeping		Petersen Health Operations, LLC	100.00%	0		17
18	V	4 Laundry		Petersen Health Operations, LLC	100.00%	0		18
19	V	5 Utilities		Petersen Health Operations, LLC	100.00%	0		19
20	V	6 Maintenance		Petersen Health Operations, LLC	100.00%	0		20
21	V	7 Mgmt. Allocation of Benefits		Petersen Health Operations, LLC	100.00%	0		21
22	V	10 Nursing and Medical Records		Petersen Health Operations, LLC	100.00%	0		22
23	V	12 Social Services		Petersen Health Operations, LLC	100.00%	0		23
24	V	17 Administrative		Petersen Health Operations, LLC	100.00%	0		24
25	V	19 Professional Services		Petersen Health Operations, LLC	100.00%	198,951	198,951	25
26	V	20 Dues, Fees, Subs & Promotions		Petersen Health Operations, LLC	100.00%	1,717	1,717	26
27	V	21 Clerical and General Office		Petersen Health Operations, LLC	100.00%	7,740	7,740	27
28	V	22 Employee Benefits & Payroll		Petersen Health Operations, LLC	100.00%	(47)	(47)	28
29	V	23 Inservice Training & Education		Petersen Health Operations, LLC	100.00%	0		29
30	V	24 Travel and Seminar		Petersen Health Operations, LLC	100.00%	0		30
31	V	25 Other Admin. Staff Transport.		Petersen Health Operations, LLC	100.00%	0		31
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Operations, LLC	100.00%	0		32
33	V	27 Mgmt. Allocation of Benefits		Petersen Health Operations, LLC	100.00%	0		33
34	V	30 Depreciation		Petersen Health Operations, LLC	100.00%	455	455	34
35	V	32 Interest		Petersen Health Operations, LLC	100.00%	71,869	71,869	35
36	V	33 Real Estate Taxes		Petersen Health Operations, LLC	100.00%	0		36
37	V	34 Rent-Facility and Grounds		Petersen Health Operations, LLC	100.00%	0		37
38	V	35 Rent-Equipment & Vehicles		Petersen Health Operations, LLC	100.00%	0		38
39	Total		\$			\$ 280,685	\$ * 280,685	39

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

Facility Name & ID Number

North Aurora Care Center

0047514

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			Aledo Health Care Center	Aledo	Petersen Companies, I	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care J	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health Syste	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Restaurants,	Peoria	Restaurant	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care	Peoria	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach, MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankf	West Frankfort	Lessor	16
17			El Paso Health Care Center	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Poplar Bluff Health C	Poplar Bluff, MO	Lessor	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Roseville, LL	Roseville	Lessor	19
20			Flanagan Rehab & Health Care Center	Flanagan				20
21			Flora Gardens Care Center	Flora				21
22			Flora Health Care Center	Flora				22
23			Fondulac Rehab & Health Care Center	East Peoria				23
24			Havana Health Care Center	Havana				24
25			Illini Heritage Rehab & Health Care	Champaign				25
26			Jonesboro Rehab & Health Care Center	Jonesboro				26
27			Kewanee Care Home	Kewanee				27
28			LaHarpe Davier Health Care Center	LaHarpe				28
29			Lebanon Care Center	Lebanon				29
30			Marigold Rehab & Health Care Center	Galesburg				30

Facility Name & ID Number

North Aurora Care Center

0047514

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			Mason Point	Sullivan				1
2			McLeansboro Rehab & Health Care Center	McLeansboro				2
3			Mt. Vernon Health Care Center	Mt. Vernon				3
4			Newman Rehab & Health Care Center	Newman				4
5			Nokomis Rehab & Health Care Center	Nokomis				5
6			North Aurora Care Center	North Aurora				6
7			Orchard View Rehab & Health Care Center	Princeton				7
8			Palm Terrace of Mattoon	Mattoon				8
9			Piper City Rehab & Living Center	Piper City				9
10			Pleasant View Rehab & Health Care Center	Morrison				10
11			Polo Rehabilitation & Health Care Center	Polo				11
12			Prairie City Rehab & Health Care Center	Prairie City				12
13			Robings Manor Nursing Home	Brighton				13
14			Rochelle Gardens	Rochelle				14
15			Rochelle Rehab & Health Care Center	Rochelle				15
16			Rock Falls Rehab & Health Care Center	Rock Falls				16
17			Arrow Wood Independent Living	Rock Falls				17
18			Roseville Rehab and Health Care Center	Roseville				18
19			Rosiclare Rehab & Health Care Center	Rosiclare				19
20			Royal Oaks Care Center	Kewanee				20
21			Sandwich Rehab & Health Care Center	Sandwich				21
22			Iron Wood Independent Living	Sandwich				22
23			Shawnee Rose Care Center	Harrisburg				23
24			Shelbyville Rehab & Health Care Center	Shelbyville				24
25			South Elgin Rehab & Health Care Center	South Elgin				25
26			Sugar Creek Care Center	Watseka				26
27			Sullivan Health Care Center	Sullivan				27
28			Sunset Manor Nursing Home	Canton				28
29			Swansea Rehab & Health Care	Swansea				29
30			Timbercreek Rehab & Health Center	Pekin				30

Facility Name & ID Number

North Aurora Care Center

0047514

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			Toulon Health Care Center	Toulon				1
2			Tuscola Health Care Center	Tuscola				2
3			Twin Lakes Rehab & Health Care Center	Paris				3
4			Vandalia Rehab & Health Care Center	Vandalia				4
5			Watseka Health Care Center	Watseka				5
6			Westside Rehab & Care Center	West Frankfort				6
7			Whispering Oaks	Rosiclare				7
8			White Oak Rehab & Health Care Center	Mt. Vernon				8
9			Willow Rose Rehab & Health Care Center	Jerseyville				9
10			Sheldon Health Care Center	Sheldon				10
11			Tuscola Health Care Center	Tuscola				11
12			Effingham Health Care Center	Effingham				12
13			Collinsville Health Care Center	Collinsville				13
14			Ozark Rehab & Health Care Center	Osage Beach, MO				14
15			South Shore Health Care, LLC	Gary, IN				15
16			Cedargate Skilled Nursing Facility	Poplar Bluff, MO				16
17			Tarkio Rehab & Health Care Center	Tarkio, MO				17
18			Shangri-la Rehab & Living Center	Blue Springs, MO				18
19			Prairie Rose Care Center	Pana				19
20			Illini Heritage Rehab & Health Center	Champaign				20
21			Courtyard Estates of Kewanee	Kewanee				21
22			Courtyard Estates of Bradford	Bradford				22
23			Courtyard Estates of Galva	Galva				23
24			Courtyard Estates of Walcott	Walcott				24
25			Courtyard Village of Kewanee	Kewanee				25
26			Lakewood Village	Charleston				26
27			Courtyard Estates of Monmouth	Monmouth				27
28			Riverview Estates	Havana				28
29			Simple Blessings	Casey				29
30			Courtyard Estates of Bushnell	Bushnell				30

Facility Name & ID Number

North Aurora Care Center

0047514

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			Courtyard Estates of Canton	Canton				1
2			Legacy Estates of Monmouth	Monmouth				2
3			Courtyard Estates of Sullivan	Sullivan				3
4			Courtyard Estates of Peoria	Peoria				4
5			Cornerstone Health and Rehabilitation	Peoria				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								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number North Aurora Care Center # 0047514 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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4	N/A										4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		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 North Aurora Care Center

0047514

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

Name of Related Organization Petersen Health Care, Inc.
 Street Address 830 W. Trailcreek Drive
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309) 691-8113
 Fax Number (309) 691-8622

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,560,986	75	\$ 307,592	\$ 295,212	41,329	\$ 8,144	1
2	2	Food	Resident Days	1,560,986	75	6,577	0	41,329	174	2
3	3	Housekeeping	Resident Days	1,560,986	75	3,057	0	41,329	81	3
4	4	Laundry	Resident Days	1,560,986	75	0	0	41,329	0	4
5	5	Utilities	Resident Days	1,560,986	75	23,338	0	41,329	618	5
6	6	Maintenance	Resident Days	1,560,986	75	150,672	97,358	41,329	3,989	6
7	7	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	17,394	0	41,329	461	7
8	10	Nursing and Medical Records	Resident Days	1,560,986	75	1,082	0	41,329	29	8
9	10A	Therapy	Resident Days	1,560,986	75	0	0	41,329	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	0	0	41,329	0	10
11	17	Administrative	Resident Days	1,560,986	75	4,578,456	4,578,456	41,329	90,640	11
12	19	Professional Services	Resident Days	1,560,986	75	648,504	0	41,329	17,170	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,560,986	75	41,231	0	41,329	1,092	13
14	21	Clerical and General Office	Resident Days	1,560,986	75	3,812,055	3,383,297	41,329	100,929	14
15	23	Inservice Training & Education	Resident Days	1,560,986	75	6,148	0	41,329	163	15
16	24	Travel and Seminar	Resident Days	1,560,986	75	313	0	41,329	8	16
17	25	Other Admin. Staff Transport.	Resident Days	1,560,986	75	284,745	0	41,329	7,539	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,560,986	75	54,993	0	41,329	1,456	18
19	27	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	352,851	0	41,329	9,342	19
20	30	Depreciation	Resident Days	1,560,986	75	252,711	0	41,329	6,691	20
21	32	Interest	Resident Days	1,560,986	75	420,365	0	41,329	11,130	21
22	33	Real Estate Taxes	Resident Days	1,560,986	75	24,742	0	41,329	655	22
23	34	Rent-Facility and Grounds	Resident Days	1,560,986	75	0	0	41,329	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,560,986	75	45,546	0	41,329	1,206	24
25	TOTALS					\$ 11,032,372	\$ 8,354,323		\$ 261,517	25

Facility Name & ID Number North Aurora Care Center

0047514

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

Name of Related Organization Petersen Health Operations, LLC
 Street Address 830 W. Trailcreek Drive
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309) 691-8113
 Fax Number (309) 691-8622

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	408,598	21	\$	\$	41,329	\$	1
2	2	Food	Resident Days	408,598	21			41,329		2
3	3	Housekeeping	Resident Days	408,598	21			41,329		3
4	4	Laundry	Resident Days	408,598	21			41,329		4
5	5	Utilities	Resident Days	408,598	21			41,329		5
6	6	Maintenance	Resident Days	408,598	21			41,329		6
7	7	Mgmt. Allocation of Benefits	Resident Days	408,598	21			41,329		7
8	10	Nursing and Medical Records	Resident Days	408,598	21			41,329		8
9	12	Social Services	Resident Days	408,598	21			41,329		9
10	17	Administrative	Resident Days	408,598	21			41,329		10
11	19	Professional Services	Resident Days	408,598	21	1,966,927		41,329	198,951	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	408,598	21	16,972		41,329	1,717	12
13	21	Clerical and General Office	Resident Days	408,598	21	76,520		41,329	7,740	13
14	22	Employee Benefits & Payroll	Resident Days	408,598	21	(465)		41,329	(47)	14
15	23	Inservice Training & Education	Resident Days	408,598	21			41,329		15
16	24	Travel and Seminar	Resident Days	408,598	21			41,329		16
17	25	Other Admin. Staff Transport.	Resident Days	408,598	21			41,329		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	408,598	21			41,329		18
19	27	Mgmt. Allocation of Benefits	Resident Days	408,598	21			41,329		19
20	30	Depreciation	Resident Days	408,598	21	4,500		41,329	455	20
21	32	Interest	Resident Days	408,598	21	710,525		41,329	71,869	21
22	33	Real Estate Taxes	Resident Days	408,598	21			41,329		22
23	34	Rent-Facility and Grounds	Resident Days	408,598	21			41,329		23
24	35	Rent-Equipment & Vehicles	Resident Days	408,598	21			41,329		24
25	TOTALS					\$ 2,774,979	\$		\$ 280,685	25

Facility Name & ID Number

North Aurora Care Center

0047514

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	Name of Lender	2		3	4	5	6		8	9	10	11						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Bank of America		X	Mortgage	Varies	9/30/05	\$ 4,250,000	\$ 3,174,371	12/31/13	Varies	\$ 114,490	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related						\$ 4,250,000	\$ 3,174,371			\$ 114,490	9						
B. Non-Facility Related*																		
10												10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ 47,423	14						
15	TOTALS (line 9+line14)						\$ 4,250,000	\$ 3,174,371			\$ 161,913	15						

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

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2012 report.			\$	<u>65,736</u>	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.)	2012		\$	<u>73,021</u>	2
3. Under or (over) accrual (line 2 minus line 1).			\$	7,285	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<u>75,216</u>	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.				655	
TOTAL REFUND	\$	For	Tax Year.		
				Home Office Allocation	
				(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.			\$	<u>83,156</u>	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2008	<u>48,375</u>	8		
	2009	<u>49,457</u>	9		
	2010	<u>53,704</u>	10		
	2011	<u>63,822</u>	11		
	2012	<u>73,021</u>	12		
<u>Accrual based on prior year tax bill.</u>					
				FOR BHF USE ONLY	
				13	13
				14	14
				15	15
				16	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 North Aurora Care Center COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0047514

CONTACT PERSON REGARDING THIS REPORT Mark Petersen

TELEPHONE (309) 691-8113 FAX #: (309) 691-8622

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 the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2012.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>12-34-329-052</u>	<u>Long-Term Care Facility</u>	\$ <u>72,863.62</u>	\$ <u>72,863.62</u>
2.	<u>12-34-331-005</u>	<u>Lot</u>	\$ <u>157.70</u>	\$ <u>157.70</u>
3.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
		TOTALS	\$ <u><u>73,021.32</u></u>	\$ <u><u>73,021.32</u></u>

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 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 North Aurora Care Center

0047514 Report Period Beginning:

1/1/2013 Ending:

12/31/2013

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 27,812 B. General Construction Type: Exterior Masonry Frame Brick Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
 If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
 3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>	<u>27,812</u>	<u>2005</u>	<u>\$ 72,000</u>	1
2					2
3	TOTALS	27,812		\$ 72,000	3

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	129		2005	1972	\$ 1,298,500	\$	25	\$ 51,940	\$ 51,940	\$ 441,490	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9		Original Land Improvements	2005		15,000		15	1,000	1,000	8,500	9
10		Sidewalks	2006		23,280		15	1,552	1,552	11,640	10
11		New Wall In	2006		2,425		25	97	97	728	11
12		Water Line Replacement	2006		3,775		25	151	151	1,133	12
13		Water Pump Replacement	2006		3,200		15	213	213	1,598	13
14		Fence	2007		6,150		15	410	410	2,665	14
15		Fire Door	2007		1,843		15	123	123	799	15
16		3 Bathrooms-Construction and Demolition	2007		19,710		15	1,314	1,314	8,390	16
17		Coil-Water Heater	2007		4,900		15	327	327	2,125	17
18		Compressor	2007		3,295		15	220	220	1,430	18
19		Employee Breakroom (Cabinets, Counter, Sink, Mouldings)	2007		2,976		15	198	198	1,238	19
20		Sprinkler repair	2008		3,782		20	190	190	1,045	20
21		Backflow preventer	2008		6,400		25	256	256	1,408	21
22		Roof repair	2008		2,960		25	118	118	649	22
23		Renovations for bathrooms and tub rooms	2008		23,000		39	590	590	3,245	23
24		Fence	2009		8,270		15	552	552	2,484	24
25		Pipe Valve Repair	2009		4,406		7	630	630	2,835	25
26		Video Camera System	2009		7,357		5	1,472	1,472	6,624	26
27		Sprinkler System Installation	2009		25,768		20	1,288	1,288	5,796	27
28		Security Lock System	2009		12,131		5	2,426	2,426	10,917	28
29		Sprinkler Installation in Lower Level	2009		12,272		20	614	614	2,763	29
30		Parking Lot	2009		162,664		25	6,507	6,507	29,281	30
31		Fence	2010		3,663		15	244	244	854	31
32		Sprinkler System Repair	2010		8,354		15	556	556	1,946	32
33		A/C Unit	2010		2,625		15	176	176	616	33
34		Parking Lot	2010		22,721		25	908	908	3,178	34
35		Sprinkler System Repair	2011		5,987		7	856	856	2,140	35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Water Main Repair	2012	\$ 3,300	\$	7	\$ 472	\$ 472	\$ 708	37
38	Boiler	2012	7,666		15	512	512	768	38
39	Fire Alarm Installation	2012	5,363		7	766	766	1,149	39
40	Water Main Repair	2013	3,933		7	281	281	281	40
41	Gutter and Soffit Replacement	2013	34,150		25	683	683	683	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	Land Improvements Booked			11,173			(11,173)		63
64	Building Booked			51,981			(51,981)		64
65	Building Improvement Booked			13,712			(13,712)		65
66									66
67	2013-Home Office Allocation-Building Improvements		19,433			466	466		67
68	2013-Home Office Allocation-Land Improvements		1,814			116	116		68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,773,073	\$ 76,866		\$ 78,224	\$ 1,358	\$ 561,106	70

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

Facility Name & ID Number North Aurora Care Center

0047514

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	\$ 56,714	\$ 7,789	\$ 5,923	\$ (1,866)	5-10 yrs.	\$ 28,357	71
72	Current Year Purchases	11,603	843	580	(263)	10 yrs.	580	72
73	Fully Depreciated Assets	286,556					286,556	73
74	Home Office Allocation			6,564	6,564			74
75	TOTALS	\$ 354,873	\$ 8,632	\$ 13,067	\$ 4,435		\$ 315,493	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	Facility	2006 Ford E-350	2012	\$ 5,266	\$ 1,053	\$ 1,054	\$ 1		\$ 1,581	76
77										77
78										78
79										79
80	TOTALS			\$ 5,266	\$ 1,053	\$ 1,054	\$ 1		\$ 1,581	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)	\$ 2,205,212	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 86,551	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 92,345	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 5,794	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 878,180	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	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		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 North Aurora Care Center

0047514

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								5
6								6
7	TOTAL				\$			7

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 \$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized _____
by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____ *

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 35,601 Description: See Attached Schedule 14A

(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	Facility	2006 Ford E250	\$ 571.88	\$ 6,863	17
18					18
19					19
20					20
21	TOTAL		\$ 571.88	\$ 6,863	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.

North Aurora Care Center

0047514

Period Beginning 1/1/2013

Period End 12/31/2013

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	\$ 25,146
Dishwasher	771
Laundry Equipment	-
Copier	8,478
Home Office Allocation	1,206
	<u>35,601</u>

Facility Name & ID Number North Aurora Care Center # 0047514 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.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			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		hrs	\$		\$		\$								1
2	Licensed Speech and Language Development Therapist		hrs													2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist	N/A	hrs													4
5	Physician Care		visits													5
6	Dental Care		visits													6
7	Work Related Program		hrs													7
8	Habilitation		hrs													8
9	Pharmacy		# of prescrpts													9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify):															12
13	Other (specify):															13
14	TOTAL			\$		\$		\$								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 North Aurora Care Center# 0047514Report 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	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 6,082,104	\$ 6,082,104	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>141,228</u>)	1,363,527	1,363,527	3
4	Supply Inventory (priced at)	16,424	16,424	4
5	Short-Term Investments			5
6	Prepaid Insurance	45,056	45,056	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,507,111	\$ 7,507,111	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	313,748	72,000	13
14	Buildings, at Historical Cost	1,298,500	1,317,933	14
15	Leasehold Improvements, at Historical Cost	205,579	455,140	15
16	Equipment, at Historical Cost	359,162	360,139	16
17	Accumulated Depreciation (book methods)	(871,215)	(878,180)	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):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,305,774	\$ 1,327,032	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,812,885	\$ 8,834,143	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 694,672	\$ 694,672	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	54,704	54,704	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,013	5,013	31
32	Accrued Real Estate Taxes(Sch.IX-B)	75,216	75,216	32
33	Accrued Interest Payable	8,661	8,661	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Payroll Withholdings</u>	87,458	87,458	36
37	<u>Accrued Management Fees</u>	339,405	339,405	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,265,129	\$ 1,265,129	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	3,174,371	3,174,371	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Intercompany Loans</u>	1,992,158	1,992,158	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,166,529	\$ 5,166,529	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,431,658	\$ 6,431,658	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,381,227	\$ 2,402,485	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,812,885	\$ 8,834,143	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,463,574	1
2	Restatements (describe):		2
3	Rounding	(1)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,463,573	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(82,346)	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)	\$ (82,346)	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)	\$ 2,381,227	24 *

* This must agree with page 17, line 47.

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.

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,592,915	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,592,915	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	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	1,507	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,507	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	35,576	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 35,576	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Revenue	4,513	28
28a	Transportation Revenue	10,659	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 15,172	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,645,170	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	875,821	31
32	Health Care	1,952,133	32
33	General Administration	1,047,400	33
B. Capital Expense			
34	Ownership	324,800	34
C. Ancillary Expense			
35	Special Cost Centers	204,914	35
36	Provider Participation Fee	322,448	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,727,516	40
41	Income before Income Taxes (line 30 minus line 40)**	(82,346)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (82,346)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 4,449,270	44
45	Private Pay - Net Inpatient Revenue	143,645	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,592,915	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ 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.

Facility Name & ID Number North Aurora Care Center

0047514

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 81,012	\$ 38.95	1
2	Assistant Director of Nursing	1,993	1,993	69,157	34.70	2
3	Registered Nurses	4,672	4,839	165,538	34.21	3
4	Licensed Practical Nurses	17,596	18,631	549,076	29.47	4
5	CNAs & Orderlies	42,117	45,171	654,687	14.49	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,893	1,893	27,384	14.47	9
10	Activity Assistants	1,852	1,980	27,749	14.01	10
11	Social Service Workers	6,303	6,390	126,575	19.81	11
12	Dietician					12
13	Food Service Supervisor	1,425	1,425	23,480	16.48	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,877	13,677	155,420	11.36	15
16	Dishwashers					16
17	Maintenance Workers	3,917	4,002	62,201	15.54	17
18	Housekeepers	12,753	13,477	141,330	10.49	18
19	Laundry	4,909	5,029	49,700	9.88	19
20	Administrator	2,080	2,080	90,640	43.58	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	3,840	3,961	54,297	13.71	23
24	Clerical					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					31
32	Other Health Care(specify)					32
33	Other(specify) <u>See PG20A</u>	5,168	5,230	162,274	31.03	33
34	TOTAL (lines 1 - 33)	125,475	131,858	\$ 2,440,520 *	\$ 18.51	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	27	\$ 1,368	L1, C3	35
36	Medical Director	Monthly	10,800	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	8,046	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	2	110	L10, C3	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	29	\$ 20,324		49

C. CONTRACT NURSES

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

North Aurora Care Center
 0047514
 Period Beginning
 Period End

1/1/2013
 12/31/2013

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reportin g Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	2,529	2,529	99,373	39.29
Transportation	2,000	2,062	45,018	21.83
Marketing	639	639	17,883	27.99
TOTAL	5,168	5,230	162,274	

Facility Name & ID Number North Aurora Care Center

0047514

Report Period Beginning: 1/1/2013

Ending: 12/31/2013

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Ken Bogard	Administrator	0	\$ 90,640	Workers' Compensation Insurance	\$ 81,910	IDPH License Fee	\$	
				Unemployment Compensation Insurance	56,683	Advertising: Employee Recruitment		
				FICA Taxes	170,146	Health Care Worker Background Check		
				Employee Health Insurance	7,001	(Indicate # of checks performed _____)		
				Employee Meals		Patient Background Checks	218 2,184	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	681	
				Employee Relations	4,628	Miscellaneous Dues & Subscriptions	343	
				Home Office Allocation	(47)	Home Office Allocation	2,809	
TOTAL (agree to Schedule V, line 17, col. 1)								
(List each licensed administrator separately.)			\$ 90,640					
B. Administrative - Other								
Description			Amount					
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 393,200					
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 393,200	TOTAL (agree to Schedule V, line 22, col.8)			\$ 320,321	
(Attach a copy of any management service agreement)							TOTAL (agree to Sch. V, line 20, col. 8) \$ 6,017	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type	Amount	Description	Line #	Amount	Description	Amount	
E-Health Data Solutions	Computer Services	\$ 6,981				Out-of-State Travel	\$	
AT&T	Computer Services	695						
Consolidated Land Surveying	Surveying Fees	2,500				In-State Travel		
Gail and Rice	Accounting Fees	614	N/A					
TOTAL (agree to Schedule V, line 19, column 3)						Seminar Expense		
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 10,790			Home Office Allocation	8	
						Entertainment Expense	()	
						TOTAL (agree to Sch. V, line 24, col. 8)	\$ 8	

* Attach copy of IMRF notifications

**See instructions.

North Aurora Care Center
0047514
Period Beginning
Period End

1/1/2013
12/31/2013

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		10,790
Home Office Allocation		
SmithAmundsen	Legal	1021
Cole, Schotz, Meisel	Legal	562
Black, Hedin, Ballard	Legal	51
Elias, Meginnes, Riffle & Seghetti	Legal	102
Miller, Hall, and Triggs	Legal	2148
Evapar	Legal	414
Ginoli & Company	Accountants	5908
E-Health Data Solutions	Computer Services	7349
Miscellaneous	Computer Services	161
Odessian LLC	Computer Services	80
CCH	Computer Services	24
Lexis-Nexis	Computer Services	9
Ipanema Solutions	Computer Services	21
Macquarie Technology Services	Computer Services	145
Advanced Answers on Demand	Computer Services	7557
TeamViewer	Computer Services	24
Stratus Networks	Computer Services	610
Kemper Technology	Computer Services	471
AT&T	Computer Services	8
Medifax	Computer Services	68
Vision Share/Ability Network	Computer Services	1035
Barracuda	Computer Services	186
CIAN	Computer Services	248
Comcast	Computer Services	55
Emdeon	Computer Services	83

Marotta Gund Budd & Dzera	Other Prof Fees	184481
David Budde	Other Prof Fees	48
Pharmacy Price Mangement	Other Prof Fees	952
All Scripts	Other Prof Fees	1694
Registered Agent Solutions	Other Prof Fees	80
Healthink	Other Prof Fees	526
Total (agree to Schedule V, line 19, column 8)		<u><u>226,911</u></u>

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	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4	N/A											
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number North Aurora Care Center# 0047514

Report Period Beginning:

1/1/2013

Ending:

12/31/2013**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. _____
- (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 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 22,522 Line 10
- (7) Have all costs reported on this form consistent with prior reports? Yes If NO, attach a complete explanation. Yes
- (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. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 322,448
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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 1,507
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 10,659
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Adequate records have been maintained.
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. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Ginoli & Company
- (18) Have all costs which do not relate to the provision of long term care been adjusted 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? No
Attach invoices and a summary of services for all architect and appraisal fees.