FOR BHF USE

LL2

Supportive Living Facility

2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2013)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

I. Facility ID Number: 1000042

Facility Name: AURORA SUPPORTIVE LIVING

Address: 1599 FARNSWORTH (Number) AURORA (City) 60505 (Zip Code)

County: KANE

Telephone Number: (630) 896-7778 **Fax #** ( )

Federal Employer ID Number:

Date Current Owners were Certified: 11/12/2004

Type of Ownership:

	VOLUNTARY, NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: ANDREW B. CUTLER **Telephone Number:** (847) 374-0400
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 BANNOCKBURN, IL 60015
(Telephone) (847) 374-0400 Fax (847) 374-0420

MAIL TO: BUREAU OF HEALTH FINANCE
IL DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name AURORA SUPPORTIVE LIVING Report Period Beginning: 1/1/2013 Ending: 12/31/2013

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units: N/A

	1 Units at Beginning of Report Period	2 Type of Apartment	3 Units at End of Report Period	4 Unit Days During Report Period	
1	123	Single Unit Apartment	123	44,895	1
2	13	Double Unit Apartment	13	4,745	2
3		Other			3
4	136	TOTALS	136	49,640	4

B. Census-For the entire report period.

	1 Type of Unit	2 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	28,624	5,093		33,717	5
6	Double Unit					6
7	Other					7
8	TOTALS	28,624	5,093		33,717	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 67.92%

D. Indicate the number of paid bed-hold days the SLF had during this year 277 **Also, indicate the number of unpaid bed-hold days the SLF had during this year.** 63 **(Do not include bed-hold days in Section B.)**

E. Does page 3 include expenses for services or investments not directly related to SLF services? YES [ ] NO [X]

F. Does the BALANCE SHEET reflect any non-SLF assets? YES [ ] NO [X]

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

H. ACCOUNTING BASIS

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

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

Tax Year: 12/31 Fiscal Year:

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

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

K. Does the facility have any loans from the Federal Home Loan Bank outstanding? NO **If yes, did the facility make all of the required payments of interest and principle?** N/A **If no, explain.**

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

Facility Name: AURORA SUPPORTIVE LIVING **Report Period Beginning: 1/1/2013 Ending: 12/31/2013**

IV. COST CENTER EXPENSES (please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	150,302	184,285	85,123	419,710		419,710	1
2	Housekeeping, Laundry and Maintenance	133,016	25,158	51,045	209,219	(24,294)	184,925	2
3	Heat and Other Utilities			101,943	101,943		101,943	3
4	Other (specify):							4
5	**TOTAL General Services**	283,318	209,443	238,111	730,872	(24,294)	706,578	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	547,448			547,448		547,448	6
7	Activities and Social Services	38,062	14,703		52,765		52,765	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	585,510	14,703		600,213		600,213	9
	C. General Administration							
10	Administrative and Clerical	66,151	4,386	354,800	425,337	(107,571)	317,766	10
11	Marketing Materials, Promotions and Advertising	15,648		4,428	20,076		20,076	11
12	Employee Benefits and Payroll Taxes			148,348	148,348	34,741	183,089	12
13	Insurance-Property, Liability and Malpractice			47,757	47,757	(4,548)	43,209	13
14	Other (specify):							14
15	**TOTAL General Administration**	81,799	4,386	555,333	641,518	(77,378)	564,140	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	950,627	228,532	793,444	1,972,603	(101,672)	1,870,931	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			24,069	24,069	233,650	257,719	17
18	Interest			191,101	191,101	92,325	283,426	18
19	Real Estate Taxes			195,772	195,772		195,772	19
20	Rent -- Facility and Grounds			937,079	937,079	(933,193)	3,886	20
21	Rent -- Equipment			8,284	8,284	720	9,004	21
22	Other (specify):							22
23	**TOTAL Ownership**			1,356,305	1,356,305	(606,498)	749,807	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	950,627	228,532	2,149,749	3,328,908	(708,170)	2,620,738	24

Detail lines 29 and 35 of Page 5 starting in C12. **DO NOT DRAG AND DROP CELLS.**

The amounts in column F will transfer to the Adj. Summary column automatically.
The amounts in the Adj. Summary column are linked to pages Summary A and B.

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AURORA SUPPORTIVE LIVING

Report Period Beginning: **1/1/2013**
Ending: **12/31/2013**

	NON-ALLOWABLE EXPENSES	Amount	Sch. IV Line Reference	
1	Non-Straight Line Depreciation	$ (12,878)	17	1
2	Cable TV	(20,344)	10	2
3	Bank Charges	(10,782)	10	3
4	Bad Debts	(79,301)	10	4
5	Non-Allowable Interest Expense	(191,101)	18	5
6	Non-Allowable Legal	(15,945)	10	6
7	Non-Allowable R&M Expense - Stujac	(24,998)	2	7
8				8
9				9
10				10
11	BUILDING COMPANY:			11
12	Rent Income	(937,079)	20	12
13	Interest Expense	283,851	18	13
14	Legal & Accounting Fees	36,547	10	14
15	Other Professional Fees	1,077	10	15
16	Interest Income	(425)	18	16
17	Depreciation	244,922	17	17
18				18
19				19
20				20
21	MANAGEMENT OFFICE ALLOCATION:			21
22	Management Office Allocation	(18,403)	10	22
23	General and Administrative Expenses	21,539	10	23
24				24
25				25
26				26
27				27
28				28
29	APEX HEALTHCARE ALLOCATION:			29
30	Administrative Salaries	110,760	10	30
31	Emp. Ben. - Gen. Admin.	34,741	12	31
32	General and Administrative Expenses	15,232	10	32
33	Seminars	1,176	10	33
34	Auto & Travel	28,135	10	34
35	Insurance	7	13	35
36	Depreciation	1,606	17	36
37	Rent	3,886	20	37
38	Equipment Rental	720	21	38
39	Facility Wages reimbursed	704	02	39
40	Management Office Allocation	(111,902)	10	40
41				41
42				42
43				43
44				44
45	PPD Insurance	(4,555)	13	45
46	PPD G&A	(65,360)	10	46
47				47
48				48
49				49
50				50
51	**Total**	(708,170)		51

Facility Name: AURORA SUPPORTIVE LIVING **Report Period Beginning: 1/1/2013 Ending: 12/31/2013**

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2.23	$ 21.95	1
2	Licensed Practical Nurses	3.63	24.40	2
3	Certified Nurse Assistants	11.38	11.05	3
4	Activity Director & Assistants	1.00	18.30	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	7.02	10.29	7
8	Dishwashers			8
9	Maintenance Workers	1.44	15.75	9
10	Housekeepers	3.80	10.87	10
11	Laundry			11
12	Managers			12
13	Other Administrative	0.42	11.36	13
14	Clerical	2.08	13.00	14
15	Marketing	0.41	18.22	15
16	Other			16
17	Total (lines 1 thru 16)	33.41	$ 13.68	17

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

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1	Aaron Mann Administration	Relative	3	$ 23,257	1
2					2
3					3
4					4
5					5
			Total	$ 23257	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1		$	1
2			2
	Total	$	3

VII. RELATED ORGANIZATIONS

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

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

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

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

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

(Please attach a separate schedule itemizing those services.)

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

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

Facility Name: AURORA SUPPORTIVE LIVING Report Period Beginning: 1/1/2013 Ending: 12/31/2013

VIII. OWNERSHIP COSTS

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

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar. *Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	136		2004	2004	$ 6,599,506	$ 244,922	35	$ 188,557	$ (56,365)	$ 1,753,368	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Leasehold Improvements			2005	9,192		20	461	461	3,460	6
7	Leasehold Improvements			2006	48,312		20	2,416	2,416	15,237	7
8	Leasehold Improvements			2007	69,208		20	3,461	3,461	20,906	8
9	Leasehold Improvements			2008	459,294		20	22,966	22,966	118,297	9
10	Leasehold Improvements			2009	242,036		20	12,101	12,101	52,767	10
11	Leasehold Improvements			2011	6,874		20	344	344	947	11
12											12
13											13
14											14
15											15
16	Current Year Book Depreciation					2,934			(2,934)	2,934	16
17	TOTAL (lines 1 thru 16)				$ 7,434,422	$ 247,856		$ 230,306	$ (17,550)	$ 1,967,916	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	$ 258,071	$ 21,135	$ 25,807	4,672	10	$ 189,464	18
19	Vehicles					5		19
20	TOTAL (lines 18 and 19)	$ 258,071	$ 21,135	$ 25,807	4,672		$ 189,464	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21		$	$	$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	$	$	$	24

Facility Name: AURORA SUPPORTIVE LIVING **Report Period Beginning:** 1/1/2013 **Ending:** 2/31/2013

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: N/A

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

		1 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 Total Years Renewal Option*	
3	Original Building			/ /	$			3
4	Additions			/ /				4
5	Alloc. Management Co.			/ /	720			5
6				/ /				6
7	TOTAL				$ 720			7

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

9. Rental amount for movable equipment $ 11,482

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

X. INTEREST EXPENSE

	1 Name of Lender	2 Related** YES	2 Related** NO	3 Purpose of Loan	4 Date of Note	6 Amount of Note Original	6 Amount of Note Balance	7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	A. Directly Facility Related										
	Long-Term										
1	Walker & Dunlop		X	Mortgage	/ /	$	$ 6,330,153	/ /		$ 283,851	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	Venture Fund, LLC	X		Note Payable	/ /		2,670,478	/ /		191,101	4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$	$ 9,000,631			$ 474,952	7
	B. Non-Facility Related										
8	Interest Income		X		/ /			/ /		-425	8
9	Non-Allowable Interest	X			/ /			/ /		-191,101	9
10	TOTALS (lines 7, 8 and 9)					$	$ 9,000,631			$ 283,426	10

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

Facility Name: AURORA SUPPORTIVE LIVING **Report Period Beginning:** 1/1/2013 **Ending:** 12/31/2013

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 274,379	$ 411,502	1
2	Cash-Patient Deposits	7,393	7,393	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	458,802	458,802	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	35,784	35,784	6
7	Other Prepaid Expenses	2,769	2,769	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	387,384	387,384	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,166,511	$ 1,303,634	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost		6,599,506	14
15	Leasehold Improvements, at Historical Cost	56,978	56,978	15
16	Equipment, at Historical Cost	176,986	288,285	16
17	Accumulated Depreciation (book methods)	(157,379)	(2,099,704)	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):	22,553	139,544	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 99,138	$ 4,984,609	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,265,649	$ 6,288,243	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 781,372	$ 781,372	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	51,884	51,884	30
31	Accrued Taxes Payable	12,291	12,291	31
32	Accrued Interest Payable	433,364	433,364	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	Unclaimed Property Holding	4,511	4,511	36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 1,283,422	$ 1,283,422	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	2,670,478	2,670,478	38
39	Mortgage Payable		6,330,153	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	**TOTAL Long-Term Liabilities (sum of lines 38 thru 43)**	$ 2,670,478	$ 9,000,631	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 3,953,900	$ 10,284,053	45
46	**TOTAL EQUITY**	$ (2,688,251)	$ (3,995,810)	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 1,265,649	$ 6,288,243	47

***(See instructions.)**

Facility Name: AURORA SUPPORTIVE LIVING **Report Period Beginning: 1/1/2013 Ending: 12/31/2013**

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

	Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 3,205,081	1
2	Discounts and Allowances		2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 3,205,081	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals		9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income		13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$	14
	D. Other Revenue (specify):		
15			15
16			16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 3,205,081	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	730,872	19
20	Health Care/ Personal Care	600,213	20
21	General Administration	641,518	21
	B. Capital Expense		
22	Ownership	1,356,305	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	**TOTAL EXPENSES (sum of lines 19 thru 27)**	$ 3,328,908	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ (123,827)	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ (123,827)	31

Aurora Supportive Living
Page 6 & 7 Supplemental
1/1/13-12-31/13

Page 6

Copier	7,472
Postage Meter	812
Dish Washing Machine	2,370
Water Softener	828
Allocated Management Co.	720
Total Equipment Rental	12,202

Page 7: Line 9 Other (specify)	Operating	After Consolidation
Replacement Reserve	426,357	426,357
Escrowed RE Taxes and Insurance	(38,793)	(38,793)
Total	387,564	387,564

Page 7: Line 23 Other (specify)	Operating	After Consolidation
Deposits	22,553	22,553
Permanent Mortgage Costs	-	122,662
Amort. Permanent Mortgage Costs	-	(5,671)
Total	22,553	139,544