

		FOR BHF USE			

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Supportive Living Facility
2008
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2008)

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

<p>I.</p> <p>Facility Name: <u>Aurora Supportive Living</u></p> <p>Address: <u>1599 Farnsworth</u> <u>Aurora</u> <u>60505</u> Number City Zip Code</p> <p>County: <u>Kane</u></p> <p>Telephone Number: <u>(630) 896-7778</u> Fax # _____</p> <p>Federal Employer ID Number: <u>36-4455056</u></p> <p>Date Current Owners were Certified: <u>11/12/2004</u></p> <p>Type of Ownership:</p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Steve Lavenda</u> Telephone Number: <u>(847) 236 - 1111</u> Email Address: <u>slavenda@fronline.com</u></p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2008</u> to <u>12/31/2008</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td rowspan="2">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td>(Type or Print Name) _____</td> <td>(Title) _____</td> </tr> <tr> <td rowspan="4">Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td>(Print Name and Title) <u>Jeff Singer, C.P.A.</u></td> <td></td> </tr> <tr> <td>(Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u></td> <td></td> </tr> <tr> <td>(Telephone) <u>(847) 236-1111</u> Fax <u>(847) 236-1155</u></td> <td></td> </tr> </table> <p>MAIL TO: BUREAU OF HEALTH FINANCE IL DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____	(Date) _____	(Type or Print Name) _____	(Title) _____	Paid Preparer	(Signed) _____	(Date) _____	(Print Name and Title) <u>Jeff Singer, C.P.A.</u>		(Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u>		(Telephone) <u>(847) 236-1111</u> Fax <u>(847) 236-1155</u>	
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Facility Name Aurora Supportive Living

Report Period Beginning: 1/1/2008 Ending: 12/31/2008

III. STATISTICAL DATA

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

Date of change in certified units N/A

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	123	Single Unit Apartment	123	45,018	1
2	13	Double Unit Apartment	13	4,758	2
3		Other			3
4	136	TOTALS	136	49,776	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	24,783	2,154		26,937	5
6	Double Unit	2,619	228		2,847	6
7	Other					7
8	TOTALS	27,402	2,382		29,784	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 59.84%

D. Indicate the number of paid bed-hold days the SLF had during this year 220 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 42 (Do not include bed-hold days in Section B.)

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES NO

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO

G. List all services provided by your facility for non-residents.

(E.g., day care, "meals on wheels", outpatient therapy)

None

H. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/08 Fiscal Year: 12/31/08

* 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? _____

If no, explain. N/A

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? _____

If no, explain. N/A

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? _____

If no, explain. N/A

Facility Name: Aurora Supportive Living

Report Period Beginning:

1/1/2008

Ending: 12/31/2008

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

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
A. General Services								
1	Dietary and Food Purchase	144,247	188,853	2,460	335,560	(1,878)	333,682	1
2	Housekeeping, Laundry and Maintenance	141,198	48,960	511,483	701,641	(422,815)	278,826	2
3	Heat and Other Utilities			142,337	142,337	(15,578)	126,759	3
4	Other (specify):			26,554	26,554		26,554	4
5	TOTAL General Services	285,445	237,813	682,834	1,206,092	(440,271)	765,821	5
B. Health Care and Programs								
6	Health Care/ Personal Care	501,701	9,581		511,282		511,282	6
7	Activities and Social Services	43,107	3,724		46,831	(33)	46,798	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	544,808	13,305		558,113	(33)	558,080	9
C. General Administration								
10	Administrative and Clerical	150,534	14,461	438,409	603,404	(283,480)	319,924	10
11	Marketing Materials, Promotions and Advertising	46,614		35,317	81,931	8,963	90,894	11
12	Employee Benefits and Payroll Taxes			201,148	201,148		201,148	12
13	Insurance-Property, Liability and Malpractice			13,336	13,336	120	13,456	13
14	Other (specify):					18,444	18,444	14
15	TOTAL General Administration	197,148	14,461	688,210	899,819	(255,953)	643,866	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,027,401	265,579	1,371,044	2,664,024	(696,257)	1,967,767	16
Capital Expenses								
D. Ownership								
17	Depreciation			14,233	14,233	221,119	235,352	17
18	Interest			113,953	113,953	347,001	460,954	18
19	Real Estate Taxes			148,482	148,482	(28,482)	120,000	19
20	Rent -- Facility and Grounds			848,742	848,742	(844,052)	4,690	20
21	Rent -- Equipment			4,959	4,959	2,127	7,086	21
22	Other (specify):					12,028	12,028	22
23	TOTAL Ownership			1,130,369	1,130,369	(290,259)	840,110	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,027,401	265,579	2,501,413	3,794,393	(986,516)	2,807,877	24

Facility Name: Aurora Supportive Living

Report Period Beginning: 1/1/2008 Ending: 12/31/2008

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.22	\$ 30.29	1
2	Licensed Practical Nurses	2.36	26.08	2
3	Certified Nurse Assistants	12.84	11.10	3
4	Activity Director & Assistants	1.57	13.17	4
5	Social Service Workers			5
6	Head Cook	0.18	31.75	6
7	Cook Helpers/Assistants	6.81	9.34	7
8	Dishwashers			8
9	Maintenance Workers	1.66	13.24	9
10	Housekeepers	5.21	8.81	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.18	22.64	13
14	Clerical	2.95	15.52	14
15	Marketing	0.94	23.83	15
16	Other			16
17	Total (lines 1 thru 16)	36.93	\$ 13.38	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				\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1 Management Fees - LEF Construction	\$ 48,000	1
2		2
Total		\$ 48,000 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 <u>1</u>	City <u>2</u>
See Attached	

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

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

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

(Please attach a separate schedule itemizing those services.)

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

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

Facility Name: Aurora Supportive Living

Report Period Beginning: 1/1/2008

Ending: 12/31/2008

VIII. OWNERSHIP COSTS

A. Purchase price of land \$ Year land was acquired

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar.

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

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	136		2004	2004	\$ 6,599,506	\$ 239,982	35	\$ 188,557	\$ (51,425)	\$ 754,228	1
2											2
3											3
4											4
5											5
Improvement Type											
6	Total From Supplemental Page 5's				586,006	14,233		28,516	14,283	34,541	6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 7,185,512	\$ 254,215		\$ 217,073	\$ (37,142)	\$ 788,769	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	\$ 192,290	\$ 15,900	\$ 18,279	2,379	10	\$ 64,170	18
19	Vehicles					5	-	19
20	TOTAL (lines 18 and 19)	\$ 192,290	\$ 15,900	\$ 18,279	2,379		\$ 64,170	20

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

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

Facility Name & ID Number Aurora Supportive Living

Report Period Beginning:

1/1/2008

Ending:

12/31/2008

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1									1
2	<u>Call Light System</u>	2005	2,651		20	133	133	475	2
3	<u>Construct Second Floor Office</u>	2005	2,850		20	143	143	511	3
4	<u>Construct Second Floor Office</u>	2005	1,211		20	61	61	212	4
5	<u>Construct Fifth Floor Office</u>	2005	1,920		20	96	96	328	5
6	<u>Construct Fifth Floor Office</u>	2005	560		20	28	28	93	6
7	<u>25 Parking Lots Paved</u>	2006	1,175		20	59	59	176	7
8	<u>Awning</u>	2006	2,300		20	115	115	345	8
9	<u>Cabinets</u>	2006	1,443		20	72	72	204	9
10	<u>Install Fire Alarm Pull Stations</u>	2006	2,085		20	104	104	261	10
11	<u>Install Cabinets/Monitors/Cooling Fans For Nurses Call Stations</u>	2006	2,906		20	145	145	363	11
12	<u>Install Cabinets In Room/Double Door/Single Doors/</u>	2006	4,066		20	203	203	508	12
13	<u>Install Doors/Fire Doors/Install Fire Alarm System</u>	2006	4,233		20	212	212	529	13
14	<u>Install Door Bell</u>	2006	2,116		20	106	106	247	14
15	<u>Locks</u>	2006	719		20	36	36	84	15
16	<u>Rm 502-503-309 Rewired</u>	2006	3,479		20	174	174	377	16
17	<u>Kitchen Cabinets</u>	2006	3,514		20	176	176	366	17
18	<u>Various Flooring Replacement</u>	2006	20,276		20	1,014	1,014	2,112	18
19	<u>Install Gas Heater & Thermostat</u>	2007	5,376		20	269	269	515	19
20	<u>Flooring & Cabinets</u>	2007	2,813		20	141	141	223	20
21	<u>Various Floor Work</u>	2007	4,874		20	244	244	447	21
22	<u>Countertops</u>	2007	1,203		20	60	60	115	22
23	<u>Gas Meter & Unit Heaters</u>	2007	12,842		20	642	642	1,231	23
24	<u>Office Remodeling</u>	2007	14,442		20	722	722	1,143	24
25	<u>5Th Floor Balcony Remodeling</u>	2007	18,554		20	928	928	1,005	25
26	<u>Therapy Room Remodel</u>	2007	5,304		20	265	265	287	26
27	<u>Ramps</u>	2007	3,800		20	190	190	206	27
28	<u>Video Equipment - Nurse Call</u>	2008	783		20	23	23	23	28
29	<u>Domed Security Cameras</u>	2008	2,086		20	17	17	17	29
30	<u>Balcony Construction - Roofing</u>	2008	2,150		20	54	54	54	30
31	<u>Remodel Lobby, Office, Therapy</u>	2008	17,431		20	436	436	436	31
32	<u>Garden Electric Nurse Call Repairs, Balcony</u>	2008	12,719		20	477	477	477	32
33	<u>Two Door Starter Kit</u>	2008	1,432	14,233	20	36	(14,197)	36	33
34	TOTAL (lines 1 thru 33)		\$ 163,313	\$ 14,233		\$ 7,381	\$ (6,852)	\$ 13,406	34

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

Facility Name & ID Number Aurora Supportive Living

Report Period Beginning:

1/1/2008

Ending:

12/31/2008

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-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	
1								1
2	<u>2008</u>	<u>3,304</u>		<u>20</u>	<u>165</u>	<u>165</u>	<u>165</u>	2
3	<u>2008</u>	<u>2,620</u>		<u>20</u>	<u>131</u>	<u>131</u>	<u>131</u>	3
4	<u>2008</u>	<u>2,640</u>		<u>20</u>	<u>132</u>	<u>132</u>	<u>132</u>	4
5	<u>2008</u>	<u>3,261</u>		<u>20</u>	<u>163</u>	<u>163</u>	<u>163</u>	5
6	<u>2008</u>	<u>33,193</u>		<u>20</u>	<u>1,660</u>	<u>1,660</u>	<u>1,660</u>	6
7	<u>2008</u>	<u>33,193</u>		<u>20</u>	<u>1,660</u>	<u>1,660</u>	<u>1,660</u>	7
8	<u>2008</u>	<u>42,192</u>		<u>20</u>	<u>2,110</u>	<u>2,110</u>	<u>2,110</u>	8
9	<u>2008</u>	<u>42,277</u>		<u>20</u>	<u>2,114</u>	<u>2,114</u>	<u>2,114</u>	9
10	<u>2008</u>	<u>71,490</u>		<u>20</u>	<u>3,575</u>	<u>3,575</u>	<u>3,575</u>	10
11	<u>2008</u>	<u>58,540</u>		<u>20</u>	<u>2,927</u>	<u>2,927</u>	<u>2,927</u>	11
12	<u>2008</u>	<u>5,086</u>		<u>20</u>	<u>254</u>	<u>254</u>	<u>254</u>	12
13	<u>2008</u>	<u>2,845</u>		<u>20</u>	<u>142</u>	<u>142</u>	<u>142</u>	13
14	<u>2008</u>	<u>4,846</u>		<u>20</u>	<u>242</u>	<u>242</u>	<u>242</u>	14
15	<u>2008</u>	<u>4,147</u>		<u>20</u>	<u>207</u>	<u>207</u>	<u>207</u>	15
16	<u>2008</u>	<u>19,972</u>		<u>20</u>	<u>999</u>	<u>999</u>	<u>999</u>	16
17	<u>2008</u>	<u>9,098</u>		<u>20</u>	<u>455</u>	<u>455</u>	<u>455</u>	17
18	<u>2008</u>	<u>34,699</u>		<u>20</u>	<u>1,735</u>	<u>1,735</u>	<u>1,735</u>	18
19	<u>2008</u>	<u>41,576</u>		<u>20</u>	<u>2,079</u>	<u>2,079</u>	<u>2,079</u>	19
20	<u>2008</u>	<u>3,600</u>		<u>20</u>	<u>180</u>	<u>180</u>	<u>180</u>	20
21	<u>2008</u>	<u>4,114</u>		<u>20</u>	<u>206</u>	<u>206</u>	<u>206</u>	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	TOTAL (lines 1 thru 33)	\$ 422,693	\$		\$ 21,135	\$ 21,135	\$ 21,135	34

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

Facility Name & ID Number Aurora Supportive Living

Report Period Beginning: 1/1/2008 Ending: 12/31/2008

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	
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
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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	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	34

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

Facility Name: Aurora Supportive Living

Report Period Beginning: 1/1/2008

Ending: 2/31/2008

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: Related Party Lease

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

	1	2	3	4	5	6	
	Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*	
3	Original Building		/ /	\$			3
4	Additions		/ /				4
5			/ /				5
6	Allocated from Management Office		/ /	4,690			6
7	TOTAL			\$ 4,690			7

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

9. Rental amount for movable equipment \$ 7,086

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

X. INTEREST EXPENSE

	1	2	3	4	6	7	8	9		
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense
		YES	NO			Original	Balance			
	A. Directly Facility Related Long-Term									
1	Banco Popular		X	Mortgage	/ /	\$	\$ 6,434,948	/ /		\$ 461,960
2					/ /			/ /		
3					/ /			/ /		
	Working Capital									
4	Venture Fund	X		Working Capital/Line of Credit	/ /		763,159	/ /		113,953
5					/ /			/ /		
6					/ /			/ /		
7	TOTAL Facility Related					\$	\$ 7,198,107			\$ 575,913
	B. Non-Facility Related									
8	Interest Income		X		/ /			/ /		-1,006
9	Non-Allowable Interest	X			/ /			/ /		-113,953
10	TOTALS (lines 7, 8 and 9)					\$	\$ 7,198,107			\$ 460,954

* 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: **1/1/2008**Ending: **12/31/2008****XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/08**

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 142,258	\$ 693,319	1
2	Cash-Patient Deposits	6,359	6,359	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	700,849	699,434	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	17,918	17,918	6
7	Other Prepaid Expenses	12,576	12,576	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached	300,069	300,069	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,180,029	\$ 1,729,675	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	51,771	51,771	15
16	Equipment, at Historical Cost	110,498	221,797	16
17	Accumulated Depreciation (book methods)	(49,928)	(1,055,506)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		32,117	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(25,693)	20
21	Restricted Funds	1,198	1,198	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):		208,766	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 113,539	\$ 6,033,956	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,293,568	\$ 7,763,631	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,667,177	\$ 2,667,177	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	48,660	48,660	30
31	Accrued Taxes Payable	140,183	140,183	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36			242,180	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 2,856,020	\$ 3,098,200	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable		763,160	38
39	Mortgage Payable		6,434,947	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)	\$	\$ 7,198,107	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,856,020	\$ 10,296,307	45
46	TOTAL EQUITY	\$ (1,562,452)	\$ (2,532,676)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,293,568	\$ 7,763,631	47

*(See instructions.)

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

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 2,666,573	1
2	Discounts and Allowances		2
SUBTOTAL Resident Care			
3	(line 1 minus line 2)	\$ 2,666,573	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
SUBTOTAL OTHER OPERATING REVENUE			
11	(sum of lines 4 thru 10)	\$	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	9	13
SUBTOTAL Non-Operating Revenue			
14	(sum of lines 12 and 13)	\$ 9	14
D. Other Revenue (specify):			
15			15
16			16
SUBTOTAL Other Revenue			
17	(sum of lines 15 and 16)	\$	17
TOTAL REVENUE			
18	(sum of lines 3, 11, 14 and 17)	\$ 2,666,582	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	1,206,092	19
20	Health Care/ Personal Care	558,113	20
21	General Administration	899,819	21
B. Capital Expense			
22	Ownership	1,130,369	22
C. Other Expenses			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
TOTAL EXPENSES			
28	(sum of lines 19 thru 27)	\$ 3,794,393	28
Income Before Income Taxes			
29	(line 18 minus line 28)	\$ (1,127,811)	29
Income Taxes			
30		\$	30
NET INCOME OR LOSS FOR THE YEAR			
31	(line 29 minus line 30)	\$ (1,127,811)	31