

Facility Name & ID Number Aurora Rehab & Living Center

0040097 Report Period Beginning: 01/01/09 Ending: 12/31/09

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	195	Skilled (SNF)	195	71,175	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	195	TOTALS	195	71,175	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	41,571	3,429	8,430	53,430	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	41,571	3,429	8,430	53,430	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 75.07%

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)
N/A

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 1973

J. Was the facility purchased or leased after January 1, 1978?
YES Date _____ NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 195 and days of care provided 6,554

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/09 Fiscal Year: 12/31/09

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

Facility Name & ID Number Aurora Rehab & Living Center # 0040097 Report Period Beginning: 01/01/09 Ending: 12/31/09

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	373,529	54,260	13,005	440,794		440,794		440,794		1
2	Food Purchase		266,610		266,610		266,610	(171)	266,439		2
3	Housekeeping	285,809	39,915		325,724		325,724		325,724		3
4	Laundry	65,267	23,524		88,791		88,791		88,791		4
5	Heat and Other Utilities			182,728	182,728		182,728	(15,481)	167,247		5
6	Maintenance	82,947	38	799,642	882,627		882,627	(653,647)	228,980		6
7	Other (specify):*										7
8	TOTAL General Services	807,552	384,347	995,375	2,187,274		2,187,274	(669,299)	1,517,975		8
	B. Health Care and Programs										
9	Medical Director			48,000	48,000		48,000		48,000		9
10	Nursing and Medical Records	3,067,437	117,877	15,157	3,200,471		3,200,471		3,200,471		10
10a	Therapy	179,572	3,739	446	183,757		183,757	5	183,762		10a
11	Activities	122,817	7,009	6,554	136,380		136,380		136,380		11
12	Social Services	111,409		6,428	117,837		117,837		117,837		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,481,235	128,625	76,585	3,686,445		3,686,445	5	3,686,450		16
	C. General Administration										
17	Administrative	184,496			184,496		184,496		184,496		17
18	Directors Fees										18
19	Professional Services			221,548	221,548	(7,783)	213,765	(2,103)	211,662		19
20	Dues, Fees, Subscriptions & Promotions			77,193	77,193		77,193	(21,443)	55,750		20
21	Clerical & General Office Expenses	320,143	31,628	710,323	1,062,094		1,062,094	(647,517)	414,577		21
22	Employee Benefits & Payroll Taxes			997,917	997,917		997,917		997,917		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,631	4,631		4,631		4,631		24
25	Other Admin. Staff Transportation			23,957	23,957		23,957	(8,321)	15,636		25
26	Insurance-Prop.Liab.Malpractice			83,880	83,880		83,880		83,880		26
27	Other (specify):*										27
28	TOTAL General Administration	504,639	31,628	2,119,449	2,655,716	(7,783)	2,647,933	(679,384)	1,968,548		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,793,426	544,600	3,191,409	8,529,435	(7,783)	8,521,652	(1,348,678)	7,172,974		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Aurora Rehab & Living Center

#0040097

Report Period Beginning:

01/01/09

Ending:

12/31/09

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			74,112	74,112		74,112	201,072	275,184			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			204,850	204,850		204,850	(204,850)	(0)			32
33	Real Estate Taxes			106,554	106,554	7,783	114,337		114,337			33
34	Rent-Facility & Grounds			782,807	782,807		782,807	(782,807)				34
35	Rent-Equipment & Vehicles			22,359	22,359		22,359	(6,669)	15,690			35
36	Other (specify):*											36
37	TOTAL Ownership			1,190,682	1,190,682	7,783	1,198,465	(793,254)	405,211			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		263,341	872,169	1,135,510		1,135,510	3,448	1,138,958			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			106,763	106,763		106,763		106,763			42
43	Other (specify):*	111,852			111,852		111,852	(111,852)	(0)			43
44	TOTAL Special Cost Centers	111,852	263,341	978,932	1,354,125		1,354,125	(108,404)	1,245,721			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,905,278	807,941	5,361,023	11,074,242		11,074,242	(2,250,336)	8,823,906			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

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				4
5	Telephone, TV & Radio in Resident Rooms	(15,481)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	81,021	30		9
10	Interest and Other Investment Income	(1,035)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(171)	02		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	(12,120)	21		18
19	Entertainment	(1,813)	25		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	(615,532)	21		24
25	Fund Raising, Advertising and Promotional	(21,443)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,154,970)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,741,543)		\$	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)	(508,793)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (508,793)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,250,336)		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.			\$	38
39					39
40	Gift and Coffee Shops				40
41	Barber and Beauty Shops				41
42	Laboratory and Radiology				42
43	Prescription Drugs				43
44					44
45	Other-Attach Schedule				45
46	Other-Attach Schedule				46
47	TOTAL (C): (sum of lines 38-46)			\$	47

BHF USE ONLY							
48		49		50		51	

SEE ACCOUNTANTS' COMPILATION REPORT

Aurora Rehab & Living Center

ID# 0040097

Report Period Beginning: 01/01/09

Ending: 12/31/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Medical Records	\$ (399)	21	1
2	Jury Duty	(17)	21	2
3	Marketing Wages	(111,852)	43	3
4	Bank Charges	(4,251)	21	4
5	Collection Fees	(199)	21	5
6	Building Company - Bank Charges	(684)	21	6
7	Building Company - Accounting Fees	(1,167)	19	7
8	Building Company - Legal Fees	(10,046)	19	8
9	Building Company - Other Professional Fees	(6,381)	19	9
10	Building Company - Management Fees	(23,904)	19	10
11	Building Company - Trust Fees	(460)	21	11
12	Building Company - Franchise Taxes	(1,050)	20	12
13	Non-Allowable Auto Lease	(6,669)	35	13
14	Non-Allowable Legal	(2,103)	19	14
15	Building Company - Amortization	(792)	31	15
16	Capitalized R&M	(653,647)	06	16
17	Non-Allowable Interest Expense	(161,319)	32	17
18	Non-Allowable Interest Expense - Bldg. Co.	(148,522)	32	18
19	Non-Allowable Office	(15,000)	21	19
20	Non-Allowable Auto - Carver Living Center	(6,508)	25	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	(1,154,970)		49

Aurora Rehab & Living Center

ID# 0040097

Report Period Beginning: 01/01/09

Ending: 12/31/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98			49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending:

12/31/09

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													1
2	Food Purchase	(171)											(171)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(15,481)											(15,481)	5
6	Maintenance	(653,647)											(653,647)	6
7	Other (specify):*													7
8	TOTAL General Services	(669,299)											(669,299)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records													10
10a	Therapy			5									5	10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	TOTAL Health Care and Programs			5									5	16
	C. General Administration													
17	Administrative													17
18	Directors Fees													18
19	Professional Services	(43,601)	41,498										(2,103)	19
20	Fees, Subscriptions & Promotions	(22,493)	1,050										(21,443)	20
21	Clerical & General Office Expenses	(648,661)	1,144										(647,517)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar													24
25	Other Admin. Staff Transportation	(8,321)											(8,321)	25
26	Insurance-Prop.Liab.Malpractice													26
27	Other (specify):*													27
28	TOTAL General Administration	(723,076)	43,692										(679,384)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,392,375)	43,692	5									(1,348,678)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aurora Rehab & Living Center# 0040097

Report Period Beginning:

01/01/09

Ending:

12/31/09

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	81,021	120,051										201,072	30
31	Amortization of Pre-Op. & Org.	(792)	792											31
32	Interest	(310,876)	106,026										(204,850)	32
33	Real Estate Taxes													33
34	Rent-Facility & Grounds		(782,807)										(782,807)	34
35	Rent-Equipment & Vehicles	(6,669)											(6,669)	35
36	Other (specify):*													36
37	TOTAL Ownership	(237,316)	(555,938)										(793,254)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers			3,448									3,448	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(111,852)											(111,852)	43
44	TOTAL Special Cost Centers	(111,852)		3,448									(108,404)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,741,543)	(512,246)	3,453									(2,250,336)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		Aurora Account LLC	Highland Park, IL	Building Company

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	34 Rent	\$ 782,807	Aurora Account, LLC	100.00%	\$	(782,807)	1
2	V	32 Interest	200,123	Aurora Account, LLC	100.00%	306,149	106,026	2
3	V	21 Bank Charges		Aurora Account, LLC	100.00%	684	684	3
4	V	31 Amortization - Mortgage Cost		Aurora Account, LLC	100.00%	792	792	4
5	V	30 Depreciation		Aurora Account, LLC	100.00%	120,051	120,051	5
6	V	19 Accounting Fees		Aurora Account, LLC	100.00%	1,167	1,167	6
7	V	19 Legal Fees		Aurora Account, LLC	100.00%	10,046	10,046	7
8	V	19 Management Fees		Aurora Account, LLC	100.00%	23,904	23,904	8
9	V	19 Other Professional Fees		Aurora Account, LLC	100.00%	6,381	6,381	9
10	V	20 Franchise Taxes		Aurora Account, LLC	100.00%	1,050	1,050	10
11	V	21 Trust Fees		Aurora Account, LLC	100.00%	460	460	11
12	V							12
13	V							13
14	Total		\$ 982,930			\$ 470,684	\$ * (512,246)	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	39 Ancillary Rehab	\$ 858,848	Simply Rehab	100.00%	\$ 862,296	\$ 3,448	15	
16	V	10A Rehab Consulting	1,369	Simply Rehab	100.00%	1,374	5	16	
17	V							17	
18	V							18	
19	V							19	
20	V							20	
21	V							21	
22	V							22	
23	V							23	
24	V							24	
25	V							25	
26	V							26	
27	V							27	
28	V							28	
29	V							29	
30	V							30	
31	V							31	
32	V							32	
33	V							33	
34	V							34	
35	V							35	
36	V							36	
37	V							37	
38	V							38	
39	Total		\$ 860,217			\$ 863,670	\$ *	3,453	39

* 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		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* 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		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

Facility Name & ID Number

Aurora Rehab & Living Center

#

0040097

Report Period Beginning:

01/01/09

Ending:

12/31/09

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	Aaron Mann	Relative	Regional Director	0.00%	See Attached	20.00	50.00%	Alloc. Salary	\$ 97,500	17-1	1
2	Daniel Mann	Relative	Assist. Admin	0.00%	See Attached	13.00	100.00%	Alloc. Salary	4,542	17-1	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 102,042		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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending: 12/31/09

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	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
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending: 12/31/09

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Simply Rehab

Street Address

801 Skokie Blvd., Suite 108

City / State / Zip Code

Northbrook, IL 60062

Phone Number

(847) 562-0800

Fax Number

(847)562 -0070

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

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	39	Ancillary Rehab	Direct Allocation		\$	\$		\$ 862,296	1
2	10A	Rehab Consulting	Direct Allocation					1,374	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 863,670	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending: 12/31/09

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	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
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending: 12/31/09

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	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
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending: 12/31/09

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	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
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending: 12/31/09

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	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
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending: 12/31/09

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

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
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending: 12/31/09

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	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
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aurora Rehab & Living Center

0040097 Report Period Beginning: 01/01/09 Ending: 12/31/09

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

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

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

1	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
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending: 12/31/09

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	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
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending:

12/31/09

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		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										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	TOTAL Long-Term									7										
Working Capital																				
8										8										
9	Adjusted Page 5A									(148,522)										
10	Adjusted Page 5A									(161,319)										
11										11										
12										12										
13										13										
14	TOTAL Working Capital									(309,841)										
B. Non-Facility Related*																				
15										15										
16	Glenn Management Int. Exp	X								73,125										
17	Venture Fund Int. Exp	X								219,545										
18										18										
19										19										
20	TOTAL Non-Facility Related									292,671										

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending:

12/31/09

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 73,911 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (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).

None

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:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>339,768</u>	<u>1973</u>	<u>\$ 77,514</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	339,768		\$ 77,514	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Aurora Rehab & Living Center**

0040097

Report Period Beginning:

01/01/09

Ending:

12/31/09

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		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		1995		8,336		20	417	417	9,848	9
10	Various		1996		16,977		20	849	849	11,552	10
11	Various		1998		35,160		20	1,758	1,758	19,784	11
12	Various		1999		65,009		20	3,251	3,251	35,133	12
13	Various		2000		24,564		20	1,228	1,228	11,600	13
14	Various		2001		45,347		20	2,266	2,266	19,646	14
15	Various		2002		1,818,857		20	91,546	91,546	694,201	15
16	Various		2003		458,683		20	23,817	23,817	156,677	16
17	Various		2004		60,863		20	6,087	6,087	33,158	17
18	Various		2005		93,764		20	4,689	4,689	20,948	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

*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

SEE ACCOUNTANTS' COMPILATION REPORT

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	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		3,449,112	120,051			(120,051)	973,690	67
68								68
69			74,112			(74,112)		69
70		\$ 6,076,672	\$ 194,163		\$ 135,908	\$ (58,255)	\$ 1,986,237	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Aurora Rehab & Living Center# 0040097

Report Period Beginning:

01/01/09

Ending:

12/31/09**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	Totals from Page 12A, Carried Forward		\$ 6,076,672	\$ 194,163		\$ 135,908	\$ (58,255)	\$ 1,986,237	1
2	Wing 100/200 Renovation	2006	93,808		20	4,690	4,690	16,416	2
3	13 Valences & Rods	2006	4,866		20	243	243	912	3
4	Carpeting	2006	8,008		20	400	400	1,368	4
5	Remodel Rooms In Wing 500	2006	6,325		20	316	316	1,080	5
6	Remodel Rooms In Wing 100	2006	3,838		20	192	192	656	6
7	Remodel Rooms In Wing 500	2006	4,341		20	217	217	723	7
8	Carpeting	2006	5,893		20	295	295	982	8
9	Remodel Rooms In Wing 100	2006	7,291		20	365	365	1,215	9
10	Remodel Rooms In Wing 100	2006	5,982		20	299	299	997	10
11	Remodel Rooms In Wing 500	2006	5,216		20	261	261	869	11
12	Remodel Rm #400 To Break Room	2006	3,775		20	378	378	1,290	12
13	Remodel Rooms In 100/500 Wings	2006	30,152		20	3,015	3,015	9,297	13
14	Remodel 500 Wing Staff Bathroom	2006	5,278		20	528	528	1,627	14
15	Remodel 2Nd Floor Office	2006	5,548		20	555	555	1,757	15
16	Ac Repair	2006	2,056		20	206	206	702	16
17	Service Elevators	2006	2,197		20	220	220	677	17
18	Pipe Repair - Sprinklers	2007	4,481		20	640	640	1,760	18
19	8 Valances	2007	3,255		20	326	326	787	19
20	Move Reception - Remodel Front Lobby	2007	3,390		20	339	339	1,017	20
21	Remodel Front Lobby & Office Area	2007	3,751		20	375	375	1,125	21
22	Aluminum Gutter & Downspouts	2007	9,500		20	950	950	2,613	22
23	Office & Lobby Remodel, Counter Reception Desk Top	2007	20,172		20	2,017	2,017	5,211	23
24	Electrical Installations	2007	3,782		20	378	378	914	24
25	Flooring	2007	7,014		20	701	701	1,637	25
26	Flooring	2007	5,698		20	570	570	1,377	26
27	Flooring	2007	6,933		20	693	693	1,618	27
28	Remodel Various Rooms - Drywall And Painting	2007	48,783		20	4,878	4,878	11,789	28
29	Flooring	2007	4,330		20	433	433	1,010	29
30	Repair/Additional Water Lines - Remodel	2007	13,815		20	1,382	1,382	3,224	30
31	Flooring	2007	8,362		20	836	836	1,881	31
32	Flooring	2007	30,462		20	3,046	3,046	6,600	32
33	Flooring	2007	22,100		20	2,210	2,210	4,788	33
34	TOTAL (lines 1 thru 33)		\$ 6,467,074	\$ 194,163		\$ 167,862	\$ (26,301)	\$ 2,074,156	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Aurora Rehab & Living Center# 0040097

Report Period Beginning:

01/01/09

Ending:

12/31/09**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	Totals from Page 12B, Carried Forward		\$ 6,467,074	\$ 194,163		\$ 167,862	\$ (26,301)	\$ 2,074,156	1
2	Siding Soffit Material	2007	15,806		20	790	790	2,371	2
3	Canopy Repairs, Siding Tie-Ins, Metal	2007	21,280		20	1,064	1,064	3,103	3
4	Dining Room Vinyl Floor, Glass Door	2007	10,614		20	531	531	1,415	4
5	Shower Wall Tile	2007	7,779		20	389	389	1,005	5
6	Data Cabling For Network	2007	16,521		20	826	826	2,065	6
7	Replacement Glass For Door	2007	8,228		20	411	411	960	7
8	Entry Door, Remodeling Wing 5, Dining, Wall, Door	2007	10,567		20	528	528	1,189	8
9	Molding For Base & Doors	2007	18,927		20	946	946	1,972	9
10	Granite Countertops	2008	3,340		20	167	167	292	10
11	Code Alert Wanderer System	2008	5,165		20	258	258	344	11
12	Phone System	2008	28,455		20	1,423	1,423	2,134	12
13	Flooring & Toilets	2008	44,211		20	2,211	2,211	3,868	13
14	Service Doors	2008	2,599		20	130	130	141	14
15	Thru Wall Air Conditioners	2008	4,399		20	220	220	348	15
16	Thru Wall Air Conditioners	2008	4,399		20	220	220	440	16
17	Thru Wall Air Conditioners	2008	4,351		20	218	218	363	17
18	Exit Signs, Magnetic Switches, Hinges, Etc.	2008	3,250		20	163	163	284	18
19	Remodel Employee Entrance, Folding Room	2008	4,363		20	218	218	309	19
20	Remodel Therapy & Activity Office, Wallpaper, Paint	2008	5,690		20	285	285	498	20
21	Flooring	2008	5,837		20	292	292	341	21
22	Laundry/Bathrm-Wall Work, Raise Ceiling, Electrical Work, Doo	2008	13,110		20	655	655	874	22
23	Sprinklers	2008	27,100		20	1,355	1,355	1,920	23
24	Condensing Unit Replacement	2008	4,289		20	214	214	304	24
25	Condensing Unit Replacement	2008	3,893		20	195	195	308	25
26	Flooring	2008	15,366		20	768	768	896	26
27	Drapery & Wallpaper	2008	7,350		20	368	368	704	27
28	Corridor Carpet Removal	2009	4,980		20	249	249	249	28
29	8 Alum Fire Rated Exit Device	2009	3,388		20	339	339	339	29
30	Wallpaper	2009	4,540		20	454	454	454	30
31	Nurse Call System	2009	24,457		20	2,446	2,446	2,446	31
32	Wall Panels And Railings	2009	13,967		20	1,397	1,397	1,397	32
33	Installation Of New Flooring	2009	23,342		20	1,167	1,167	1,167	33
34	TOTAL (lines 1 thru 33)		\$ 6,838,638	\$ 194,163		\$ 188,758	\$ (5,405)	\$ 2,108,655	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Aurora Rehab & Living Center# 0040097

Report Period Beginning:

01/01/09

Ending:

12/31/09**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	Totals from Page 12C, Carried Forward		\$ 6,838,638	\$ 194,163		\$ 188,758	\$ (5,405)	\$ 2,108,655	1
2	Insulation And Repairs	2009	5,235		20	262	262	262	2
3	Build Wall & Service Duct Work	2009	5,820		20	291	291	291	3
4	Repair Broken Pipe And Water Damage	2009	7,920		20	396	396	396	4
5	Nurse Call System, Life Safety Survey	2009	3,060		20	153	153	153	5
6	Replace Heat Exchanger On Hydronic Boiler	2009	3,481		20	174	174	174	6
7	Service To Floor Drains	2009	4,200		20	210	210	210	7
8	Build Out Of Wing 500	2009	13,000		20	650	650	650	8
9	Materials - Studs, Ceiling Panels, Caulk, Screws, Grout	2009	17,366		20	868	868	868	9
10	Dining Rms & Media Rm-Ceiling, Drywall, Wallpaper, Flooring	2009	9,920		20	496	496	496	10
11	Dining/Living/Beauty Shop/Media Rm-Wallpaper, Flooring, Door	2009	4,606		20	230	230	230	11
12	Dining Rms & Media Rm-Wallwork, Flooring, Door, Ceiling, Pain	2009	10,180		20	509	509	450	12
13	Repairs To Hall Ceilings/Sprinkler System/Painting	2009	46,207		20	2,310	2,310	2,310	13
14	Repair Closets/Painting/Installation Of Door/Work To Ceilings &	2009	29,917		20	1,496	1,496	1,496	14
15	Washrooms/Offices/Dining-Fixtures, Paint, Wallpaper, Flooring	2009	6,392		20	320	320	320	15
16	Dining/Office-Flooring, Wall Work, Paint, Tree Removal, Planting	2009	16,507		20	825	825	825	16
17	Painting Of Aluminum Siding/Repairs To Boiler Room	2009	2,623		20	131	131	131	17
18	Replace Doors	2009	8,573		20	429	429	429	18
19	Key Switches, Bathroom Door, Life Safety Survey	2009	2,776		20	139	139	139	19
20	Repair Nurse Call System, Life Safety Survey	2009	2,910		20	146	146	146	20
21	Install Nurse Call System	2009	7,018		20	351	351	351	21
22	Dining Light Fixtures, Tiles, Install Nurse Call System	2009	12,018		20	601	601	601	22
23	Cabinets, Faucet, Tiles, Install Nurse Call System	2009	21,318		20	1,066	1,066	1,066	23
24	Sprinkler Work	2009	25,000		20	1,250	1,250	1,250	24
25	Sprinkler Work	2009	39,040		20	1,952	1,952	1,952	25
26	Fire Protection Work	2009	22,493		20	1,125	1,125	1,125	26
27	Fire Protection Work	2009	3,383		20	169	169	169	27
28	Electrical Work	2009	21,327		20	1,066	1,066	1,066	28
29	Install New Wireway In Basement And Amp	2009	58,760		20	2,938	2,938	2,938	29
30	Install New Amp/New Conduits And Wire Service Entrance Main	2009	71,410		20	3,571	3,571	3,571	30
31	Architectural Fees	2009	56,188		20	2,809	2,809	2,809	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,377,286	\$ 194,163		\$ 215,691	\$ 21,528	\$ 2,135,529	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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		\$ 7,377,286	\$ 194,163		\$ 215,691	\$ 21,528	\$ 2,135,529
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	TOTAL (lines 1 thru 33)	\$ 7,377,286	\$ 194,163		\$ 215,691	\$ 21,528	\$ 2,135,529

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending:

12/31/09

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	Building Company Information								1
2	Buildings:								2
3	Aurora Account LLC	1962	973,690		35			973,690	3
4	Aurora Account LLC	1976	637,909	120,051	35		(120,051)		4
5	Aurora Account LLC	1983	35,661		35				5
6	Aurora Account LLC	1984	9,486		35				6
7	Aurora Account LLC	1985	2,338		35				7
8	Leasehold Improvements:								8
9	Various	1994	67,225		20				9
10	Various	1993	10,887		20				10
11	Various	1992	4,332		20				11
12	Various	1991	39,929		20				12
13	Various	1990	137,077		20				13
14	Various	1988	10,040		20				14
15	Various	1987	106,312		20				15
16	Various	1986	236,734		20				16
17	Various	1985	25,102		20				17
18	Various	1984	22,377		20				18
19	Various	1983	10,020		20				19
20	Various	1982	49,137		20				20
21	Various	1981	4,175		20				21
22	Various	1980	31,412		20				22
23	Various	1979	35,255		20				23
24	Various	1978	16,968		20				24
25	Various	1977	16,093		20				25
26	Various	1973	2,486		20				26
27	Architectural and Engineering Fees	2009	97,838		20				27
28	IDPH Fees	2009	15,115		20				28
29	15 Bed Addition	2009	851,515		20				29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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
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	TOTAL (12F & 12G lines 1 thru 33)	\$ 3,449,112	\$ 120,051		\$	\$ (120,051)	\$ 973,690	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending:

12/31/09

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 Related Party Information		\$	\$		\$	\$	\$
2 Buildings:							
3							
4							
5							
6							
7							
8 Leasehold Improvements:							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							

SEE ACCOUNTANTS' COMPILATION REPORT

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

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
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	TOTAL (12H & 12I lines 1 thru 33)	\$	\$		\$	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Aurora Rehab & Living Center

0040097

Report Period Beginning:

01/01/09

Ending:

12/31/09

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 523,954	\$	\$ 55,444	\$ 55,444	10	\$ 248,553	71
72	Current Year Purchases	40,324		4,032	4,032	10	4,032	72
73	Fully Depreciated Assets	190,286				10	190,286	73
74								74
75	TOTALS	\$ 754,564	\$	\$ 59,476	\$ 59,476		\$ 442,871	75

D. Vehicle Depreciation (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		Truck	1998	\$ 16,564	\$	\$		5	\$ 16,563	76
77		Bus	1999	68,151		17	17	5	68,151	77
78										78
79										79
80	TOTALS			\$ 84,715	\$	\$ 17	\$ 17		\$ 84,714	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)	\$ 8,294,079	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 194,163	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 275,184	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 81,021	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,663,115	85

**

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

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

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: \$ 15,690 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$ _____	\$ _____	17
18			_____	_____	18
19			_____	_____	19
20			_____	_____	20
21	TOTAL		\$ _____	\$ _____	21

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. _____/2009 \$ _____

13. _____/2010 \$ _____

14. _____/2011 \$ _____

* 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.

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. <u>CLASSROOM PORTION:</u></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. <u>CLINICAL PORTION:</u></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		Contract	Total
		1 Drop-outs	2 Completed		
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.
- SEE ACCOUNTANTS' COMPILATION REPORT**

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	39 - 03	hrs	\$		\$	330,585	\$			\$	330,585	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				151,029					151,029	2	
3	Licensed Recreational Therapist		hrs										3	
4	Licensed Physical Therapist	39 - 03	hrs				376,585					376,585	4	
5	Physician Care		visits										5	
6	Dental Care		visits										6	
7	Work Related Program		hrs										7	
8	Habilitation		hrs										8	
9	Pharmacy	39 - 02	# of prescrpts						184,687			184,687	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs										10	
11	Academic Education		hrs										11	
12	Other (specify):												12	
13	Other (specify): <u>See Supplemental</u>						13,970		78,654			92,624	13	
14	TOTAL			\$		\$	872,169	\$	263,341		\$	1,135,510	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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aurora Rehab & Living Center# 0040097Report Period Beginning: 01/01/09Ending: 12/31/09

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/09

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 3,809	\$ 149,885	1
2	Cash-Patient Deposits	2,650	2,650	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	1,006,387	1,006,387	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	14,380	14,380	6
7	Other Prepaid Expenses	2,117	2,117	7
8	Accounts Receivable (owners or related parties)	19,703	19,703	8
9	Other(specify): <u>See Attached Schedule</u>	263,286	263,286	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,312,332	\$ 1,458,408	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		77,514	13
14	Buildings, at Historical Cost		1,611,598	14
15	Leasehold Improvements, at Historical Cost	948,570	4,290,166	15
16	Equipment, at Historical Cost	672,062	672,062	16
17	Accumulated Depreciation (book methods)	(820,998)	(3,042,270)	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): <u>See Attached Schedule</u>		718,479	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 799,634	\$ 4,327,549	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,111,966	\$ 5,785,957	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 826,545	\$ 826,546	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	755,676	755,676	29
30	Accrued Salaries Payable	151,533	151,533	30
31	Accrued Taxes Payable (excluding real estate taxes)	23,172	23,172	31
32	Accrued Real Estate Taxes(Sch.IX-B)	106,990	106,990	32
33	Accrued Interest Payable		(65,000)	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule</u>	2,913,548	3,119,224	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,777,464	\$ 4,918,141	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable		1,522,275	39
40	Mortgage Payable		428,237	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See Attached Schedule</u>			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 1,950,512	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,777,464	\$ 6,868,653	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,665,498)	\$ (1,082,696)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,111,966	\$ 5,785,957	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,049,993)	1
2	Restatements (describe):		2
3	<u>Rounding</u>	<u>5</u>	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,049,988)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,615,510)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,615,510)	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)	\$ (2,665,498)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Aurora Rehab & Living Center**# **0040097**Report Period Beginning: **01/01/09**Ending: **12/31/09**

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	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,893,723	1
2	Discounts and Allowances for all Levels	1,261,013	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,154,736	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	973,605	6
7	Oxygen	36,837	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,010,442	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	238,520	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	14,943	19
20	Radiology and X-Ray	120	20
21	Other Medical Services	7,640	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 261,223	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	1,035	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,035	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	31,296	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 31,296	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,458,732	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	2,187,274	31
32	Health Care	3,686,445	32
33	General Administration	2,655,716	33
B. Capital Expense			
34	Ownership	1,190,682	34
C. Ancillary Expense			
35	Special Cost Centers	1,247,362	35
36	Provider Participation Fee	106,763	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,074,242	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,615,510)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,615,510)	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete 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. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number **Aurora Rehab & Living Center**

0040097

Report Period Beginning:

01/01/09

Ending:

12/31/09

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	2,037	2,086	\$ 100,935	\$ 48.39	1
2	Assistant Director of Nursing					2
3	Registered Nurses	32,364	34,324	1,105,782	32.22	3
4	Licensed Practical Nurses	22,441	23,737	658,561	27.74	4
5	CNAs & Orderlies	90,574	95,925	1,128,749	11.77	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	11,462	12,825	179,572	14.00	8
9	Activity Director	1,179	1,370	20,630	15.06	9
10	Activity Assistants	9,538	10,010	102,187	10.21	10
11	Social Service Workers	5,427	5,751	111,409	19.37	11
12	Dietician					12
13	Food Service Supervisor	1,965	2,086	51,248	24.57	13
14	Head Cook	3,919	4,526	62,550	13.82	14
15	Cook Helpers/Assistants	24,650	27,051	259,731	9.60	15
16	Dishwashers					16
17	Maintenance Workers	3,745	4,085	82,947	20.31	17
18	Housekeepers	23,887	27,019	285,809	10.58	18
19	Laundry	6,047	6,737	65,267	9.69	19
20	Administrator	1,503	1,549	77,577	50.08	20
21	Assistant Administrator	916	916	9,419	10.28	21
22	Other Administrative	1,040	1,040	97,500	93.75	22
23	Office Manager					23
24	Clerical	20,492	22,153	320,143	14.45	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,992	2,086	39,516	18.94	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	5,791	5,791	145,745	25.17	33
34	TOTAL (lines 1 - 33)	270,969	291,067	\$ 4,905,277 *	\$ 16.85	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	286	\$ 13,005	01-03	35
36	Medical Director	Monthly	48,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	185	10,175	10-03	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant	7	446	10a-03	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	113	6,554	11-03	44
45	Social Service Consultant	102	6,428	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	693	\$ 84,608		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			51	
52	Certified Nurse Assistants/Aides	294	4,982	10-03	52
53	TOTAL (lines 50 - 52)	294	\$ 4,982		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership %	Amount	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function				Description	Amount	Description	Amount		
Bill Pfeiffer	Administrator		\$ 77,577	Workers' Compensation Insurance	\$ 109,143	IDPH License Fee	\$			
Jamey Dougherty	Asst. Admin		4,877	Unemployment Compensation Insurance	79,621	Advertising: Employee Recruitment		48,607		
Daniel Mann	Asst. Admin		4,542	FICA Taxes	365,210	Health Care Worker Background Check		900		
Aaron Mann	Regional Director		97,500	Employee Health Insurance	349,242	(Indicate # of checks performed <u>90</u>)				
				Employee Meals		Patient Background Checks <u>90</u>		900		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions		4,107		
				Other Employee Benefits	22,069	Licenses & Inspections Fees		22,679		
				Pension	70,310					
				401K Matching Expense	2,320					
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 184,496	TOTAL (agree to Schedule V, line 22, col.8)			\$ 997,915	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 55,750
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**			
Description			Amount	Description	Line #	Amount	Description	Amount		
			\$			\$	Out-of-State Travel	\$		
							In-State Travel			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL			\$	Seminar Expense	4,631	
C. Professional Services										
Vendor/Payee	Type		Amount							
Frost, Ruttenberg & Rothblatt	Accounting		\$ 10,757							
Camille Koehl	Accounting		5,851							
Personnel Planners	Unemployment Consulting		1,884							
American Data	Computer Services		4,309							
Kaseya	Computer Services		4,950							
CDW	Computer Services		5,404							
Computerized Business Solutions	Computer Services		408							
DAS Computer Consultants	Computer Services		261							
HDSI	Computer Services		6,333							
IVANS	Computer Services		3,446							
See Supplemental Schedule			177,946							
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 221,548				\$	Entertainment Expense	()	
							(agree to Sch. V, line 24, col. 8)			
							TOTAL	\$	4,631	

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aurora Rehab & Living Center# 0040097Report Period Beginning: 01/01/09Ending: 12/31/09**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? Yes
If YES, give association name and amount. ICLTC \$3,611.66
- (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? _____
- (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 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 32,236 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 106,763
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ _____ Has any meal income been offset against related costs? N/A Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?
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? No
Firm Name: N/A
- (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? Yes
Attach invoices and a summary of services for all architect and appraisal fees.