

Facility Name & ID Number Aurora Rehab & Living Ctr

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

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	158	Skilled (SNF)	158	57,670	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	158	TOTALS	158	57,670	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	29,666	5,169	11,122	45,957	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	29,666	5,169	11,122	45,957	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 79.69%

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 158 and days of care provided 7,007

Medicare Intermediary Wisconsin Physicians Services

IV. ACCOUNTING BASIS

ACCURAL MODIFIED CASH* CASH*

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

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

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

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

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	295,912	37,486	216,762	550,160	550,160	6,274	556,434			1
2	Food Purchase		333,901		333,901	333,901	(376)	333,525			2
3	Housekeeping	211,042	40,338		251,380	251,380		251,380			3
4	Laundry	78,879	16,005		94,884	94,884		94,884			4
5	Heat and Other Utilities			191,589	191,589	191,589		191,589			5
6	Maintenance	113,253	53,305	58,234	224,792	224,792	(676)	224,116			6
7	Other (specify):*						1,179	1,179			7
8	TOTAL General Services	699,086	481,035	466,585	1,646,706	1,646,706	6,401	1,653,107			8
	B. Health Care and Programs										
9	Medical Director			54,000	54,000	54,000		54,000			9
10	Nursing and Medical Records	3,097,076	291,368	8,933	3,397,377	3,397,377	54,741	3,452,118			10
10a	Therapy										10a
11	Activities	145,384	6,342	4,056	155,782	155,782		155,782			11
12	Social Services	84,267	10,985	5,432	100,684	100,684	(10,985)	89,699			12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*						9,072	9,072			15
16	TOTAL Health Care and Programs	3,326,727	308,695	72,421	3,707,843	3,707,843	52,828	3,760,671			16
	C. General Administration										
17	Administrative	92,868		17,727	110,595	110,595	151,881	262,476			17
18	Directors Fees										18
19	Professional Services			137,483	137,483	137,483	1,839	139,322			19
20	Dues, Fees, Subscriptions & Promotions			66,415	66,415	66,415	(13,383)	53,032			20
21	Clerical & General Office Expenses	157,953	20,929	350,827	529,709	529,709	(298,866)	230,843			21
22	Employee Benefits & Payroll Taxes			952,263	952,263	952,263	(1,643)	950,620			22
23	Inservice Training & Education										23
24	Travel and Seminar			6,132	6,132	6,132	2,178	8,310			24
25	Other Admin. Staff Transportation			12,512	12,512	12,512	24,574	37,086			25
26	Insurance-Prop.Liab.Malpractice			150,521	150,521	150,521	433	150,954			26
27	Other (specify):*						36,473	36,473			27
28	TOTAL General Administration	250,821	20,929	1,693,880	1,965,630	1,965,630	(96,514)	1,869,116			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,276,634	810,659	2,232,886	7,320,179	7,320,179	(37,285)	7,282,894			29

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

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

Facility Name & ID Number Aurora Rehab & Living Ctr

#0040097

Report Period Beginning:

01/01/12

Ending:

12/31/12

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			79,670	79,670		79,670	276,778	356,448			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			345,211	345,211		345,211	(310,946)	34,265			32
33	Real Estate Taxes			117,277	117,277		117,277		117,277			33
34	Rent-Facility & Grounds			830,721	830,721		830,721	(827,169)	3,552			34
35	Rent-Equipment & Vehicles			10,994	10,994		10,994	1,159	12,153			35
36	Other (specify):*											36
37	TOTAL Ownership			1,383,873	1,383,873		1,383,873	(860,178)	523,695			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		303,478	914,880	1,218,358		1,218,358	40,454	1,258,812			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops	7,300		9,644	16,944		16,944	(13,816)	3,128			41
42	Provider Participation Fee			380,188	380,188		380,188		380,188			42
43	Other (specify):*	68,508		233,858	302,366		302,366	(302,366)				43
44	TOTAL Special Cost Centers	75,808	303,478	1,538,570	1,917,856		1,917,856	(275,728)	1,642,128			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,352,442	1,114,137	5,155,329	10,621,908		10,621,908	(1,173,191)	9,448,717			45

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

Facility Name & ID Number Aurora Rehab & Living Ctr

0040097

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	(16,762)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	152,971	30		9
10	Interest and Other Investment Income	(1,795)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(376)	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	(8,548)	21		18
19	Entertainment	(478)	21		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	(250,388)	21		24
25	Fund Raising, Advertising and Promotional	(20,858)	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	(862,957)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,009,191)		\$	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)	(164,000)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (164,000)		36
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,173,191)		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	

Aurora Rehab & Living Ctr

ID# 0040097

Report Period Beginning: 01/01/12

Ending: 12/31/12

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Non-Allowable Interest Exp	\$ (379,124)	32	1
2	Miscellenaous Income	(134,880)	21	2
3	Patient Needs	(10,985)	12	3
4	Bistro Income	(13,816)	41	4
5	Marketing Wages	(68,508)	43	5
6	Credit Card Processing Fees	(3,903)	21	6
7	Bank Charges	(16,240)	21	7
8	Non-Allowable Legal	(233,858)	43	8
9	PPD FSA Expense	(1,643)	22	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(862,957)		49

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/12

Ending:

12/31/12**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				6,274								6,274	1
2	Food Purchase	(376)											(376)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities													5
6	Maintenance				(676)								(676)	6
7	Other (specify):*				1,179								1,179	7
8	TOTAL General Services	(376)			6,777								6,401	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records				54,741								54,741	10
10a	Therapy													10a
11	Activities													11
12	Social Services	(10,985)											(10,985)	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*				9,072								9,072	15
16	TOTAL Health Care and Programs	(10,985)			63,813								52,828	16
	C. General Administration													
17	Administrative				151,881								151,881	17
18	Directors Fees													18
19	Professional Services				1,839								1,839	19
20	Fees, Subscriptions & Promotions	(20,858)			7,475								(13,383)	20
21	Clerical & General Office Expenses	(431,199)			132,333								(298,866)	21
22	Employee Benefits & Payroll Taxes	(1,643)											(1,643)	22
23	Inservice Training & Education													23
24	Travel and Seminar				2,178								2,178	24
25	Other Admin. Staff Transportation				24,574								24,574	25
26	Insurance-Prop.Liab.Malpractice				433								433	26
27	Other (specify):*				36,473								36,473	27
28	TOTAL General Administration	(453,700)			357,186								(96,514)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(465,061)			427,776								(37,285)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aurora Rehab & Living Ctr

0040097

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	152,971	121,513		2,294								276,778	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(380,919)	69,973										(310,946)	32
33	Real Estate Taxes													33
34	Rent-Facility & Grounds		(830,721)		3,552								(827,169)	34
35	Rent-Equipment & Vehicles				1,159								1,159	35
36	Other (specify):*													36
37	TOTAL Ownership	(227,948)	(639,235)		7,005								(860,178)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers			40,454									40,454	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops	(13,816)											(13,816)	41
42	Provider Participation Fee													42
43	Other (specify):*	(302,366)											(302,366)	43
44	TOTAL Special Cost Centers	(316,182)		40,454									(275,728)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,009,191)	(639,235)	40,454	434,781								(1,173,191)	45

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	\$ 906,034	Simply Rehab		\$ 946,488	\$ 40,454	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		\$ 906,034			\$ 946,488	\$ * 40,454	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	1 Dietary Consultant	\$	APEX Healthcare Solutions, LLC	100.00%	\$ 6,274	\$ 6,274	15
16	V	6 Building Supplies		APEX Healthcare Solutions, LLC	100.00%	(676)	(676)	16
17	V	7 Emp. Ben. - HC		APEX Healthcare Solutions, LLC	100.00%	1,179	1,179	17
18	V	10 Nursing Salaries		APEX Healthcare Solutions, LLC	100.00%	54,741	54,741	18
19	V	15 Emp. Ben. - Nursing		APEX Healthcare Solutions, LLC	100.00%	9,072	9,072	19
20	V	17 Administrative Salaries - Non Owners		APEX Healthcare Solutions, LLC	100.00%	46,692	46,692	20
21	V	17 Administrative Salaries - Owners		APEX Healthcare Solutions, LLC	100.00%	122,916	122,916	21
22	V	19 Professional Fees		APEX Healthcare Solutions, LLC	100.00%	1,839	1,839	22
23	V	20 Dues, Fees, Subscriptions		APEX Healthcare Solutions, LLC	100.00%	7,475	7,475	23
24	V	21 G&A		APEX Healthcare Solutions, LLC	100.00%	7,641	7,641	24
25	V	21 G&A Salaries		APEX Healthcare Solutions, LLC	100.00%	124,692	124,692	25
26	V	24 Seminars		APEX Healthcare Solutions, LLC	100.00%	2,178	2,178	26
27	V	25 Auto & Travel		APEX Healthcare Solutions, LLC	100.00%	24,574	24,574	27
28	V	26 Insurance		APEX Healthcare Solutions, LLC	100.00%	433	433	28
29	V	27 Emp. Ben. - G&A		APEX Healthcare Solutions, LLC	100.00%	36,473	36,473	29
30	V	30 Depreciation		APEX Healthcare Solutions, LLC	100.00%	2,294	2,294	30
31	V	34 Rent		APEX Healthcare Solutions, LLC	100.00%	3,552	3,552	31
32	V	35 Equipment Rental		APEX Healthcare Solutions, LLC	100.00%	1,159	1,159	32
33	V							33
34	V	17 Management Fees	17,727	APEX Healthcare Solutions, LLC	100.00%		(17,727)	34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 17,727			\$ 452,508	\$ * 434,781	39

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

Facility Name & ID Number

Aurora Rehab & Living Ctr

0040097

Report Period Beginning:

01/01/12

Ending:

12/31/12

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Dougherty, Gayle	17.14%	Arlington Rehabilitation and Living Center	Long Grove, IL	Aurora Account, LLC	Highland Park, IL	Buidling Co.	1
2	Lawton, Shelly Loyd	17.14%	Kolob - Cedar City	Cedar City, UT	APEX Helathcare Solu	Buffalo Grove, IL	Management	2
3	Lefkovitz, Glenn	17.14%	Kolob - St. George	St. George, UT	Simply Rehab	Northbrook, IL	Therapy	3
4	Mann, Aaron	6.84%	Carver Living Center	Durham, NC	Aurora Supportive Liv	Aurora, IL	SLF	4
5	Mann, Charlie	6.84%	Willow Ridge	Rutherfordton, NC	Coles Supportive Livin	Chicago, IL	SLF	5
6	Mann, Daniel	6.84%	Pineville Rehabilitation & Living Center	Pineville, NC	Jackson Park Supporti	Chicago, IL	SLF	6
7	Mann, Joseph	6.84%	Ridgewood RLC, LLC	Washington, NC	Robbins Supportive Li	Robbins, IL	SLF	7
8	Papas, Patricia	1.02%	Broomfield Skilled Nursing Center	Broomfield, CO	Rockford Supportive L	Rockford, IL	SLF	8
9	Rosenberg, Sheldon	3.06%						9
10	Thomas & Donna Neshek Revocable Trust	17.14%						10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

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

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	Owner	Administrative	6.84%	See Attached	16	40.00	Alloc. Salary	\$ 122,916	17-03	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 122,916		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Aurora Rehab & Living Ctr

0040097

Report Period Beginning:

01/01/12

Ending: 12/31/12

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

Facility Name & ID Number Aurora Rehab & Living Ctr

0040097

Report Period Beginning:

01/01/12

Ending: 12/31/12

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

SIMPLY REHAB

Street Address

801 SKOKIE BLVD., SUITE 108

City / State / Zip Code

NORTHBROOK, IL 60062

Phone Number

(847) 562-0800

Fax Number

(847) 562-0070

1	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	158	\$ 946,488	\$	158	\$ 946,488	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				\$ 946,488	\$		\$ 946,488	25

Facility Name & ID Number Aurora Rehab & Living Ctr

0040097

Report Period Beginning:

01/01/12

Ending: 12/31/12

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

APEX HEALTHCARE SOLUTIONS LLC

Street Address

1425 MC HENRY ROAD, SUITE 209

City / State / Zip Code

BUFFALO GROVE, IL, 60089

Phone Number

(224) 377-2400

Fax Number

(224) 377-2491

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary Consultant	Mgt. Fees/Days	9	\$ 58,377	\$ 58,377	45,957	\$ 6,274	1
2	6	Building Supplies	Mgt. Fees/Days	14	7,671		45,957	(676)	2
3	7	Emp. Ben. - HC	Mgt. Fees/Days	9	10,973		45,957	1,179	3
4	10	Nursing Salaries	Mgt. Fees/Days	14	511,443	511,443	45,957	54,741	4
5	15	Emp. Ben. - Nursing	Mgt. Fees/Days	14	84,405		45,957	9,072	5
6	17	Administrative Salaries - Non Own	Mgt. Fees/Days	14	511,679	511,679	45,957	46,692	6
7	17	Administrative Salaries - Owners	Direct/Days	14	515,123	512,123	45,957	122,916	7
8	19	Professional Fees	Mgt. Fees/Days	14	17,110		45,957	1,839	8
9	20	Dues, Fees, Subscriptions	Mgt. Fees/Days	14	69,551		45,957	7,475	9
10	21	G&A	Mgt. Fees/Days	14	17,095		45,957	7,641	10
11	21	G&A Salaries	Mgt. Fees/Days	14	1,078,413	1,078,413	45,957	124,692	11
12	24	Seminars	Mgt. Fees/Days	14	20,267		45,957	2,178	12
13	25	Auto & Travel	Mgt. Fees/Days	14	228,642		45,957	24,574	13
14	26	Insurance	Mgt. Fees/Days	14	4,027		45,957	433	14
15	27	Emp. Ben. - G&A	Mgt. Fees/Days	14	326,806		45,957	36,473	15
16	30	Depreciation	Mgt. Fees/Days	14	21,345		45,957	2,294	16
17	34	Rent	Mgt. Fees/Days	14	33,045		45,957	3,552	17
18	35	Equipment Rental	Mgt. Fees/Days	14	10,779		45,957	1,159	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 3,526,751	\$ 2,672,035		\$ 452,508	25

Facility Name & ID Number

Aurora Rehab & Living Ctr

0040097

Report Period Beginning:

01/01/12

Ending:

12/31/12

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		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																				
2																				
3																				
4																				
5																				
Working Capital																				
6	MB Financial		X	Working Capital LOC				282,633		36,060										
7	Interest Income (Bldg. Co.)		X							(4,509)										
8	Non-Allowable Int. (Adj P5)	X								(379,124)										
9	TOTAL Facility Related						\$	282,633		\$ (347,573)										
B. Non-Facility Related*																				
10	Due to Related Party	X		Loans Payable				7,348,124		377,501										
11	Aurora Account	X		LOC				452,590		6,132										
12	Interest Income		X							(1,795)										
13																				
14	TOTAL Non-Facility Related						\$	7,800,714		\$ 381,838										
15	TOTALS (line 9+line14)						\$	8,083,347		\$ 34,265										

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

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2011 report.		\$	118,935	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	115,226	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(3,709)	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	120,986	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	117,277	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2007	97,458		8	
	2008	101,895		9	
	2009	104,388		10	
	2010	113,272		11	
	2011	115,226		12	
2012 Accrual: \$115,226 x 1.05					
FOR BHF USE ONLY					
	13	FROM R. E. TAX STATEMENT FOR 2011	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aurora Rehab & Living Ctr COUNTY Kane
 FACILITY IDPH LICENSE NUMBER 0040097
 CONTACT PERSON REGARDING THIS REPORT Andrew B. Cutler
 TELEPHONE (847) 374-0400 FAX #: (847) 374-0420

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2011 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2011.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>15-12-151-040</u>	<u>Long Term Care Property</u>	\$ <u>115,225.60</u>	\$ <u>115,225.60</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>115,225.60</u></u>	\$ <u><u>115,225.60</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

PLEASE NOTE: Payment information from the Internet or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment tax bill.**

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4				\$	\$		\$	\$	4	
5									5	
6									6	
7									7	
8									8	
Improvement Type**										
9	Various		1995	8,336		20	(3,317)	(3,317)	7,365	9
10	Various		1996	16,977		20	849	849	14,099	10
11	Various		1998	35,160		20	1,758	1,758	25,058	11
12	Various		1999	65,009		20	3,251	3,251	44,885	12
13	Various		2000	24,564		20	1,228	1,228	15,285	13
14	Various		2001	45,347		20	2,266	2,266	26,442	14
15	Various		2002	1,818,857		20	91,246	91,246	968,365	15
16	Various		2003	458,683		20	23,812	23,812	228,126	16
17	Various		2004	60,863		20	6,087	6,087	51,777	17
18	Various		2005	93,764		20	4,689	4,689	35,012	18
19	Various		2006	194,574		20	12,180	12,180	77,113	19
20	Various		2007	305,550		20	25,259	25,259	136,841	20
21	Various		2008	504,996		20	41,524	41,524	184,981	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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12F & 12G)	2,484,645	121,513			(121,513)		67
68	Related Party Allocations (Pages 12H & 12I)		2,294					68
69	Financial Statement Depreciation		79,670			(79,670)		69
70	TOTAL (lines 4 thru 69)	\$ 6,117,325	\$ 203,477		\$ 210,832	\$ 9,649	\$ 1,815,349	70

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

Facility Name & ID Number Aurora Rehab & Living Ctr

0040097

Report Period Beginning:

01/01/12

Ending:

12/31/12

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,117,325	\$ 203,477		\$ 210,832	\$ 7,355	\$ 1,815,349	1
2	Corridor Carpet Removal	2009	4,980		20	498	498	1,951	2
3	8 Aluminum Fire Rated Exit Devices	2009	3,388		20	339	339	1,327	3
4	Wallpaper	2009	4,540		20	454	454	1,438	4
5	Nurse Call System	2009	24,457		20	2,446	2,446	7,746	5
6	Wall Panels And Railings	2009	13,967		20	1,397	1,397	5,588	6
7	Installation Of New Flooring	2009	23,342		20	2,334	2,334	9,336	7
8	Build Wall & Service Duct Work	2009	5,820		20	582	582	2,280	8
9	Repair Broken Pipe And Water Damage	2009	7,920		20	792	792	3,102	9
10	Replace Heat Exchanger On Hydronic Boiler	2009	3,481		20	348	348	1,363	10
11	Service To Floor Drains	2009	4,200		20	420	420	1,295	11
12	Build Out Of Wing 500	2009	13,000		20	1,300	1,300	4,008	12
13	Materials - Studs, Ceiling Panels, Caulk, Screws, Grout	2009	17,366		20	1,737	1,737	5,500	13
14	Dining Rooms & Media Room - Ceiling, Drywall, Wallpaper, Floor	2009	9,920		20	992	992	3,059	14
15	Dining/Living/Beauty Shop/Media Room - Wallpaper, Flooring, Do	2009	4,606		20	461	461	1,421	15
16	Dining Rooms & Media Room - Wall Work, Flooring, Door, Ceiling	2009	10,180		20	1,018	1,018	3,139	16
17	Repairs To Hall Ceilings/Sprinkler System/Painting	2009	46,207		20	4,621	4,621	16,944	17
18	Repair Closets/Painting/Installation Of Door/Work To Ceilings & V	2009	29,917		20	2,992	2,992	11,220	18
19	Washrooms/Offices/Dining Rooms - Fixtures, Paint, Wallpaper, Flo	2009	6,392		20	639	639	2,237	19
20	Dining/Office - Flooring, Wall Work, Paint, Tree Removal, Planting	2009	16,507		20	1,651	1,651	5,640	20
21	Painting Of Aluminum Siding/Repairs To Boiler Room	2009	2,623		20	262	262	874	21
22	Replace Doors	2009	8,573		20	857	857	3,000	22
23	Sprinkler Work	2009	25,000		20	2,500	2,500	9,583	23
24	Sprinkler Work	2009	39,040		20	3,904	3,904	14,315	24
25	Fire Protection Work	2009	22,493		20	2,249	2,249	8,622	25
26	Fire Protection Work	2009	3,383		20	338	338	1,183	26
27	Electrical Work	2009	21,327		20	2,133	2,133	7,110	27
28	Install New Wireway In Basement And Amp	2009	58,760		20	5,876	5,876	19,097	28
29	Install New Amp/New Conduits And Wire Service Entrance Main F	2009	71,410		20	7,141	7,141	23,208	29
30	Hand Rails	2010	2,593		20	259	259	756	30
31	Railing	2010	38,106		20	3,811	3,811	11,115	31
32	Nurses Station	2010	2,640		20	264	264	748	32
33	Upholstered Cornices	2010	4,185		20	419	419	1,187	33
34	TOTAL (lines 1 thru 33)		\$ 6,667,648	\$ 203,477		\$ 265,866	\$ 62,389	\$ 2,004,741	34

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

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

Report Period Beginning:

01/01/12

Ending:

12/31/12**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 6,667,648	\$ 203,477		\$ 265,866	\$ 62,389	\$ 2,004,741	1
2	Nurses Station	2010	11,928		20	1,193	1,193	3,181	2
3	Sprinkler System Reworking	2010	11,135		20	1,114	1,114	3,064	3
4	Physical Therapy, Bistro, Bathroom, Living & Dining	2010	29,963		20	2,996	2,996	7,990	4
5	Electrical - Therapy, Kitchen, Bathroom, Dining & Living	2010	25,318		20	2,532	2,532	6,963	5
6	6 Bathrooms And 9 Shared Baths	2010	52,675		20	5,268	5,268	14,048	6
7	Replace Walls In Resident Rooms & Corridor	2010	32,465		20	3,247	3,247	8,929	7
8	Install Telephone System	2010	2,575		20	258	258	774	8
9	Replace Hot Water Line	2010	12,185		20	1,219	1,219	3,250	9
10	500 Wing Walls & Bathrms- Framing, Wall Finish, Tile, Paint	2010	14,014		20	1,401	1,401	3,736	10
11	Electrical Work - Sump Pump, Nurses Station	2010	2,696		20	270	270	787	11
12	Electrical Work - Resident Rooms	2010	3,190		20	319	319	877	12
13	Service Radiator & Boiler	2010	3,445		20	345	345	949	13
14	Theater Room Electrical Breakers And Circuits	2010	3,115		20	312	312	910	14
15	Bistro, Dining Room Electrical Work	2010	6,510		20	651	651	1,899	15
16	Wireway, Relocate Sprkinkler Line And Smoke Det. Conduit	2010	5,039		20	504	504	1,470	16
17	Generator Load Center	2010	19,513		20	1,951	1,951	5,691	17
18	Fire System Repairs	2010	3,343		20	334	334	947	18
19	Install New Grease Interceptor And Sewer Lines	2010	20,000		20	2,000	2,000	5,000	19
20	Re-Route Interior Grease Waste	2010	12,435		20	1,244	1,244	3,110	20
21	500 Wing Bathrooms-Pipe Wrk,New Fixtures,Valves,Showers	2010	70,940		20	7,094	7,094	17,735	21
22	Rework Hvac & Exhaust Duct In 500 Wing Rooms	2010	6,480		20	648	648	1,728	22
23	Remodel, Repairs To Wireless Nurse Call System	2010	3,950		20	395	395	1,086	23
24	Inspect & Repair Grease Basin And Sewer Installation	2010	5,855		20	586	586	1,514	24
25	Patio & Fence Post Repairs	2010	3,434		20	343	343	858	25
26	Asphalt Patching, Dumpster Pad Work, Patio, Walkways, Fence In	2010	13,571		20	1,357	1,357	3,279	26
27	Sink Protectors, Repairs From State Inspection Of 500 Wing	2010	2,844		20	284	284	663	27
28	Desks, Tv'S, Furniture	2010	17,989		20	3,598	3,598	10,494	28
29	Nurse Call System	2011	13,853		20	1,385	1,385	2,078	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,078,108	\$ 203,477		\$ 308,714	\$ 105,237	\$ 2,117,751	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 7,078,108	\$ 203,477		\$ 308,714	\$ 105,237	\$ 2,117,751	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		\$ 7,078,108	\$ 203,477		\$ 308,714	\$ 105,237	\$ 2,117,751	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 7,078,108	\$ 203,477		\$ 308,714	\$ 105,237	\$ 2,117,751	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		\$ 7,078,108	\$ 203,477		\$ 308,714	\$ 105,237	\$ 2,117,751	34

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

Facility Name & ID Number Aurora Rehab & Living Ctr

0040097

Report Period Beginning:

01/01/12

Ending:

12/31/12

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Aurora Account, LLC	1962	973,690		35				3
4	Aurora Account, LLC	1976	637,909	121,513	35		(121,513)		4
5	Aurora Account, LLC	1983	35,661		35				5
6	Aurora Account, LLC	1984	9,486		35				6
7	Aurora Account, LLC	1985	2,338		35				7
8									8
9	Leashold Improvements:								9
10	Various	1973	2,486		20				10
11	Various	1977	16,093		20				11
12	Various	1978	16,968		20				12
13	Various	1979	35,255		20				13
14	Various	1980	31,412		20				14
15	Various	1981	4,175		20				15
16	Various	1982	49,137		20				16
17	Various	1983	10,020		20				17
18	Various	1984	22,377		20				18
19	Various	1985	25,102		20				19
20	Various	1986	236,734		20				20
21	Various	1987	106,312		20				21
22	Various	1988	10,040		20				22
23	Various	1990	137,077		20				23
24	Various	1991	39,929		20				24
25	Various	1992	4,332		20				25
26	Various	1993	10,887		20				26
27	Various	1994	67,225		20				27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,484,645	\$ 121,513		\$	\$ (121,513)	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
1		\$ 2,484,645	\$ 121,513		\$	\$ (121,513)	\$
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		\$ 2,484,645	\$ 121,513		\$	\$ (121,513)	\$

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3	Year	4	Cost	5	Current Book	6	Life	7	Straight Line	8	Adjustments	9	Accumulated	
			Constructed				Depreciation		in Years		Depreciation				Depreciation	
1	Related Party Information			\$		\$				\$		\$		\$		1
2	Buildings:															2
3																3
4																4
5																5
6																6
7																7
8	Leasehold Improvements:															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 (lines 1 thru 33)			\$		\$				\$		\$		\$		34

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

Facility Name & ID Number Aurora Rehab & Living Ctr

0040097

Report Period Beginning:

01/01/12

Ending:

12/31/12

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
1 Related Party Information Continued		\$	\$		\$	\$	\$
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)		\$	\$		\$	\$	\$

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 467,580	\$	\$ 45,201	\$ 45,201	10	\$ 307,387	71
72	Current Year Purchases	25,539		2,533	2,533	10	2,533	72
73	Fully Depreciated Assets	300,782				10	300,782	73
74								74
75	TOTALS	\$ 793,901	\$	\$ 47,734	\$ 47,734		\$ 610,702	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		BUS	1999	\$ 66,022	\$	\$	\$	5	\$ 66,022	76
77		REPAIR WIRING	2003	1,100				5	1,100	77
78		REPAIRS TO FACILITY VAN	2004	1,029				5	1,029	78
79		Truck	1999	1,231				5	1,230	79
80	TOTALS			\$ 69,382	\$	\$	\$		\$ 69,381	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 8,018,905	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 203,477	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 356,448	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 152,971	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,797,834	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Aurora Rehab & Living Ctr

0040097

Report Period Beginning: 01/01/12

Ending: 12/31/12

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	Allocated APEX				3,552			5
6								6
7	TOTAL				\$ 3,552			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: \$ 12,153 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	Allocated		\$	\$ 0	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 0	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.	<u>/2013</u>	\$ _____
13.	<u>/2014</u>	\$ _____
14.	<u>/2015</u>	\$ _____

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Aurora Rehab & Living Ctr # 0040097 Report Period Beginning: 01/01/12 Ending: 12/31/12
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?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8		
			Staff		Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
			Units	Cost			Units	Cost									
1	Licensed Occupational Therapist	39 - 03	hrs	\$				\$	364,615	\$			\$	364,615		1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs						112,985					112,985		2	
3	Licensed Recreational Therapist		hrs													3	
4	Licensed Physical Therapist	39 - 03	hrs						435,726					435,726		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 prescripts							193,992				193,992		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>								1,554	109,486				111,040		13	
14	TOTAL			\$				\$	914,880	\$	303,478		\$	1,218,358		14	

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

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

0040097

Report Period Beginning: **01/01/12**

Ending:

12/31/12

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/12**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 262,296	\$ 262,296	1
2	Cash-Patient Deposits	2,136	2,136	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,987,085	3,052,085	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	444,492	444,492	6
7	Other Prepaid Expenses	7,081	7,081	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental Schedule	8,276	8,276	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,711,366	\$ 3,776,366	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		4,953,194	14
15	Leasehold Improvements, at Historical Cost	1,872,019	1,872,019	15
16	Equipment, at Historical Cost	485,082	485,082	16
17	Accumulated Depreciation (book methods)	(837,084)	(3,422,894)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Supplemental Schedule	41,361	660,620	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,561,378	\$ 4,625,535	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,272,744	\$ 8,401,901	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 850,950	\$ 856,473	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,586,298	1,586,298	29
30	Accrued Salaries Payable	307,017	307,017	30
31	Accrued Taxes Payable (excluding real estate taxes)	26,539	26,539	31
32	Accrued Real Estate Taxes(Sch.IX-B)	120,987	120,987	32
33	Accrued Interest Payable	119,553	119,553	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental Schedule	1,289,950	1,396,406	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,301,294	\$ 4,413,273	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	5,039,821	6,214,416	39
40	Mortgage Payable		282,633	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental Schedule			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,039,821	\$ 6,497,049	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,341,115	\$ 10,910,322	46
47	TOTAL EQUITY(page 18, line 24)	\$ (4,068,371)	\$ #REF!	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,272,744	\$ #REF!	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,299,452)	1
2	Restatements (describe):		2
3	PY Equity Adjustments	(15,977)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,315,429)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(752,842)	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	(100)	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)	\$ (752,942)	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)	\$ (4,068,371)	24 *

* This must agree with page 17, line 47.

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

1

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 9,379,834	1
2	Discounts and Allowances for all Levels	(1,807,648)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,572,186	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,662,147	6
7	Oxygen	33,211	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,695,358	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	13,816	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	331,905	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	20,980	19
20	Radiology and X-Ray	6,530	20
21	Other Medical Services	51,253	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 424,484	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,795	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,795	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	175,243	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 175,243	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,869,066	30

2

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,646,706	31
32	Health Care	3,707,843	32
33	General Administration	1,965,630	33
	B. Capital Expense		
34	Ownership	1,383,873	34
	C. Ancillary Expense		
35	Special Cost Centers	1,537,668	35
36	Provider Participation Fee	380,188	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,621,908	40
41	Income before Income Taxes (line 30 minus line 40)**	(752,842)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (752,842)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 4,242,746	44
45	Private Pay - Net Inpatient Revenue	988,826	45
46	Medicare - Net Inpatient Revenue	1,654,578	46
47	Other-(specify) <u>Insurance</u>	183,113	47
48	Other-(specify) <u>Hospice</u>	502,923	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,572,186	49

* This must agree with page 4, line 45, column 4.
 ** Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis If not, please attach a reconciliation.
 *** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.
 **** Provide a detailed breakdown of "Other Revenue" on an attached sheet.

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

0040097

Report Period Beginning: **01/01/12**

Ending:

12/31/12

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	2,072	2,242	\$ 94,638	\$ 42.21	1
2	Assistant Director of Nursing	2,256	2,390	86,206	36.07	2
3	Registered Nurses	36,504	38,864	1,084,721	27.91	3
4	Licensed Practical Nurses	18,858	19,688	641,775	32.60	4
5	CNAs & Orderlies	84,359	88,612	1,140,065	12.87	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,808	2,080	37,221	17.89	9
10	Activity Assistants	9,578	10,068	108,163	10.74	10
11	Social Service Workers	3,576	3,654	84,267	23.06	11
12	Dietician					12
13	Food Service Supervisor	136	136	(10,450)	-76.84	13
14	Head Cook					14
15	Cook Helpers/Assistants	24,709	26,324	306,362	11.64	15
16	Dishwashers					16
17	Maintenance Workers	4,814	5,166	113,253	21.92	17
18	Housekeepers	17,797	19,213	211,042	10.98	18
19	Laundry	6,420	6,291	78,879	12.54	19
20	Administrator	2,105	2,153	92,868	43.13	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,464	8,846	157,953	17.86	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	22,228	2,443	49,671	20.33	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	4,447	4,747	75,808	15.97	33
34	TOTAL (lines 1 - 33)	250,131	242,917	\$ 4,352,442 *	\$ 17.92	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	Monthly	\$ 216,762	01-03	35
36	Medical Director	Monthly	54,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	2	104	10-03	38
39	Pharmacist Consultant	Monthly	8,829	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	69	4,056	11-03	44
45	Social Service Consultant	117	5,432	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	188	\$ 289,183		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				52
53	TOTAL (lines 50 - 52)		\$		53

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

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

Aurora Rehab & Living Ctr
0040097
Other Admin. Staff Transportation
01/01/12-12/31/12

Date	G/L Acct #	Employee Name	Reference	Amount
1/6/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$53.28
1/27/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$64.38
1/31/2012	90-6062-00	DENISE MAIN	MILEAGE	\$168.72
2/10/2012	90-6062-00	NICOLE GAUL	MILEAGE/GAS REIMB	\$100.00
2/3/2012	90-6062-00	MARY LOFGREN	MILEAGE	\$45.57
1/31/2012	90-6062-00	KATHERINE DRENNAN	MILEAGE/TOLLS/PARKING	\$578.31
1/29/2012	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	\$122.00
2/21/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$91.02
2/27/2012	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	\$188.57
2/29/2012	90-6062-00	KATHERINE DRENNAN	MILEAGE/TOLLS/PARKING	\$562.77
3/28/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$21.09
3/15/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$50.51
3/31/2012	90-6062-00	DENISE MAIN	MILEAGE	\$106.56
3/29/2012	90-6062-00	PHILLIPS 66-CONOCO-76	GAS CARD	\$133.13
4/16/2012	90-6062-00	KATHY KOZISEK	MILEAGE	\$1,064.80
3/31/2012	90-6062-00	KATHERINE DRENNAN	MILEAGE	\$749.61
4/19/2012	90-6062-00	ALFREDO GONZALEZ	MILEAGE	\$159.29
5/7/2012	90-6062-00	ALFREDO GONZALEZ	MILEAGE	\$50.40
5/4/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$93.24
4/30/2012	90-6062-00	KATHERINE DRENNAN	MILEAGE	\$601.18
5/23/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$81.03
5/31/2012	90-6062-00	KATHERINE DRENNAN	MILEAGE	\$703.19
5/31/2012	90-6062-00	DENISE MAIN	MILEAGE	\$164.28
5/29/2012	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	\$25.98
6/7/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$60.50
6/14/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$43.85
6/12/2012	90-6062-00	LUIS BRIONES	MILEAGE & TOLLS	\$154.62
6/30/2012	90-6062-00	KATHERINE DRENNAN	MILEAGE AND TOLLS	\$654.09
6/26/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$88.25
6/27/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$11.66
6/28/2012	90-6062-00	PHILLIPS 66-CONOCO-76	GAS	(\$25.98)
6/21/2012	90-6062-00	NICOLE GAUL	MILEAGE & TOLLS	\$531.60
6/25/2012	90-6062-00	ADRIANA CZERWIEC	MILEAGE AND TOLLS	\$198.20
7/11/2012	90-6062-00	NICOLE GAUL	MILEAGE & TOLLS	\$88.60
7/11/2012	90-6062-00	ALFREDO GONZALEZ JR.	MILEAGE & TOLLS	\$43.96
7/26/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$13.88
7/19/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$102.12
7/31/2012	90-6062-00	DENISE MAIN	MILEAGE- BANK	\$142.08
7/30/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$22.20
7/31/2012	90-6062-00	APEX HEALTHCARE SOLUTIONS LLC	MILEAGE EXPENSE-STUJAC 073112	\$50.72
8/30/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE & TOLLS	\$167.51
8/31/2012	90-6062-00	GAIL GAUGER	MILEAGE	\$196.47
8/29/2012	90-6062-00	PHILLIPS 66-CONOCO-76	GAS CARD- BUS	\$35.01
9/14/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$65.49
9/6/2012	90-6062-00	VERONICA SMITH	MILEAGE & TOLLS	\$49.22
9/30/2012	90-6062-00	DENISE MAIN	MILEAGE - BANK	\$127.65
9/30/2012	90-6062-00	GAIL GAUGER	MILEAGE EXPENSE	\$468.05
10/3/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE EXPENSE	\$64.38
9/28/2012	90-6062-00	PHILLIPS 66-CONOCO-76	GAS CARD - BUS	\$28.97
9/30/2012	90-6062-00	APEX HEALTHCARE SOLUTIONS LLC	STUJAC - MILEAGE EXPENSE	\$101.44
11/2/2012	90-6062-00	DENISE MAIN	PARKING FEE-S. STEBBINS 102912	\$30.00
10/31/2012	90-6062-00	GAIL GAUGER	MILEAGE	\$574.42
10/23/2012	90-6062-00	ALFREDO GONZALEZ	MILEAGE	\$39.96
10/29/2012	90-6062-00	PHILLIPS 66-CONOCO-76	GAS CARD- BUS	\$83.14
11/7/2012	90-6062-00	GAIL GAUGER	MILEAGE	\$127.63
11/8/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$48.84
11/27/2012	90-6062-00	ALFREDO GONZALEZ	MILEAGE & TOLLS	\$50.05
12/3/2012	90-6062-00	DENISE MAIN	GAS BUS	\$19.47
12/3/2012	90-6062-00	DENISE MAIN	MILEAGE	\$123.20
12/3/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$68.82
11/28/2012	90-6062-00	PHILLIPS 66-CONOCO-76	GAS CARD- BUS	\$123.60
11/1/2012	90-6062-00	APEX HEALTHCARE SOLUTIONS LLC	STUJAC MILEAGE EXPENSE	\$202.88
12/20/2012	90-6062-00	DENISE MAIN	GAS BUS	\$12.37
12/21/2012	90-6062-00	LINDSEY SILBERSCHIN	MILEAGE - GAS	\$17.31
12/27/2012	90-6062-00	VERONICA SMITH	MILEAGE & TOLLS	\$49.22
12/13/2012	90-6062-00	JUVENAL LOPEZ	MILEAGE	\$69.93
Various	90-6064-00	TAPIA Collision/Gonzalez/Ornelas Auto	Auto repairs - Bus	\$1,408.00
		Total from Above	#####	
		Related Party Allocation	#####	
		Total	#####	

Aurora Rehab & Living Ctr
0040097
Page 14 Supplemental
1/1/11-12/31/11

<u>Description</u>	<u>Amount</u>
Dish Machine Rental	2,520
Copy Machine	7,714
Postage Machine	760
Allocated APEX	1,159
	<u>12,153</u>

Aurora Rehab & Living Ctr
0040097
Page 16 Supplemental
1/1/11-12/31/11

	Special Services - Supplies (Column 6 - Other)	Amount
13A	Oxygen Expense - Insurance	191
13B	Oxygen / Respiratory Supply Expense-Private	13,906
13C	Laboratory Expense-Medicare A	12,515
13D	Dme Rental Expense-Private	70,344
13E	Urological Expense-Medicare A	31
13F	Wound Care Expense-Private	5,394
13G		
13H	X-Ray Expense-Medicare A	7,105
13I		
13J		
		<u>109,486</u>
	Special Services - Outside (Column 5 - Other)	
13K	Ambulance Expense-Private	1554
13L		
13M		
13N		
13O		
13P		
13Q		
13R		
13S		
13T		
		<u>1,554</u>
	Special Services - Outside (Column 5 - Other)	
13U		
13V		
13W		
13X		
13Y		
13Z		
		<u> </u>
		<u> </u>

Aurora Rehab & Living Ctr
0040097
Page 17 Supplemental
1/1/11-12/31/11

Other Current Assets:		<u>Amount</u>	<u>Amount</u>
09A	Due From Related Party	8,276	8,276
09B			
09C			
09D			
09E			
09F			
09G			
		<u>8,276</u>	<u>8,276</u>
 Other Non-Current Assets:		 <u>Amount</u>	 <u>Amount</u>
23A	Deposits	41,361	147,817
23B	N/R - Sun Joint Venture		509,039
23C	Advance - Careco Inc.		3,764
23D			
23E			
23F			
23G			
		<u>41,361</u>	<u>660,620</u>
 Other Current Liabilities:		 <u>Amount</u>	 <u>Amount</u>
36A			
36B	Cash In Bank - Line Of Credit	880,000	986,456
36C	Due To Related Party	409,950	409,950
36D			
36E			
36F			
36G			
		<u>1,289,950</u>	<u>1,396,406</u>
 Other Non-Current Liabilities:		 <u>Amount</u>	 <u>Amount</u>
43A			
43B			
43C			
43D			
43E			
43F			
43G			
		<u> </u>	<u> </u>

Aurora Rehab & Living Ctr
0040097
Page 19 Supplemental
1/1/11-12/31/11

	<u>Description</u>	<u>Amount</u>
28A	Miscellaneous Income (Adj. P 5)	(134,880)
28B	Prior Period Income - Mgmt Fee	310,123
28C		-
28D		-
28E		-
28F		-
28G		-
28H		-
28I		-
28J		-
28K		-
28L		-
28M		-
28N		-
28O		-
28P		-
28Q		-
28R		-
28S		-
28T		-
		<u>175,243</u>

Management Fee income was preciously offset in the prior year.
No offset required in the current year.

Aurora Rehab & Living Ctr

0040097

Page 20 Supplemental

1/1/11-12/31/11

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Marketing Wages	3,505	3,805	68,508	18.00
Bistro Wages	942	942	7,300	7.75
	4,447	4,747	75,808	15.97

Aurora Rehab & Living Ctr

0040097

Page 21 Supplemental

1/1/11-12/31/11

C. Professional Services

Vendor/Payee	Type	Amount
Baker Tilley Virchow Krau	Valuation	4,450
FR&R	Pension Plan	595
Marshall Stevens	Valuation	3,327
Life Safety Resources LLC	Life Saftey Consult	416
Pension Inc.	Pension Plan	659
Law office of Steve Sher	Legal	120
Studio Think	Consult	2,588
APEX Healthcare	Pharamacy/HR/ Wage	13,210
Joe		241
		803
		<u>26,409</u>

Aurora Rehab & Living Ctr
0040097
Seminar Expense
01/01/11-12/31/11

Date	G/L Acct #	Payee	Topic	Job Description	City/State	Amount
3/16/2012		NORTHERN ILLINOIS ACTIVITY PROFESSIONALS	NORTHERN ILLINOIS ACTIVITY PROFESSIONALS	ACTIVITY DIRECTOR SEMINAR	DEKALB, IL	\$40.00
3/21/2012		KATHLEEN KOZISEK	KATHLEEN KOZISEK - PETTY CASH	Purchases	AURORA, IL	\$85.00
10/1/2012		APEX HEALTHCARE SOLUTIONS LLC	APEX HEALTHCARE SOLUTIONS LLC	REIMBURSED EXPENSES EXCHANGE		\$187.86
10/1/2012		APEX HEALTHCARE SOLUTIONS LLC	APEX HEALTHCARE SOLUTIONS LLC	EDUCATION & SEMINAR		\$120.21
11/6/2012		ALMA ESPARZA	ALMA ESPARZA	FOOD SANITATION CLASS	ELBURN, IL	\$90.00
11/6/2012		MARIA HERRERA	MARIA HERRERA	FOOD SANITATION CLASS	ELBURN, IL	\$90.00
11/6/2012		TERESA JIMENEZ	TERESA JIMENEZ	FOOD SANITATION CLASS	ELBURN, IL	\$90.00
Adjustments						
Related Party Allocation						
Total						<u>703.07</u> (5,428.93)

Aurora Rehab & Living Ctr
0040097
Travel
01/01/11-12/31/11

Date	G/L Acct #	Payee	Topic	Job Description	City/State	Amount	
9/11/2012		LINDSEY SILBERSC	ANNUAL CONFERENCE NC	1009-1011		\$2,844.60	
10/12/2012		DENISE MAIN	APEX CONFERENCE -HOTEL,FOOD			\$350.67	
10/12/2012		LISA MARTINEZ	APEX CONFERENCE - HOTEL, FOOD			\$368.85	
10/12/2012		SHANNON STEBBIN	APEX CONFERENCE - HOTEL FOR 2			\$697.20	
10/12/2012		TINA GIORDANO	APEX CONFERENCE - HOTEL			\$336.74	
9/30/2012		TINA GIORDANO	APEX CONFERENCE			\$50.00	
10/18/2012		EMILY MAINA	100912-101112 APEX CONFERENCE			\$361.74	
11/2/2012		DENISE MAIN	APEX CONFERENCE			\$360.28	
11/23/2012		LINDSEY SILBERSC	ANNUAL CONFERENCE NC			\$59.00	
					Total	5,429.08	5,429.08