

		FOR BHF USE			

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Supportive Living Facility
2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2011)

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

I. Facility ID Number: 1000050

Facility Name: ROCKFORD SUPPORTIVE LIVING CENTER

Address: 2114 KISHWAUKEE STREET ROCKFORD 61104
 Number City Zip Code

County: WINNEBAGO

Telephone Number: (815) 966-1030 Fax # _____

Federal Employer ID Number: _____

Date Current Owners were Certified: 7/12/2005

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input checked="" type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

In the event there are further questions about this report, please contact:
Name: ANDREW B. CUTLER **Telephone Number:** (847) 940-3269

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2011 to 12/31/2011 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed) _____	(Date) _____
	(Type or Print Name) _____	(Title) _____
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) <u>ANDREW B. CUTLER</u>	_____
	(Firm Name & Address) <u>FGMK, LLC</u> <u>2801 LAKESIDE DRIVE, BANNOCKBURN, IL 60015</u>	_____
	(Telephone) <u>(847) 374-0400</u> Fax # <u>(847) 374-042</u>	_____

MAIL TO: BUREAU OF HEALTH FINANCE
 IL DEPT OF HEALTHCARE AND FAMILY SERVICES
 201 S. Grand Avenue East

Email Address:

Springfield, IL 62763-0001

Phone # (217) 782-16

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Facility Name ROCKFORD SUPPORTIVE LIVING CENTER

Report Period Beginning: 1/1/2011 Ending: 12/31/2011

III. STATISTICAL DATA						
A. Certified units; enter number of units and unit days						
		Date of change in certified units		<u>N/A</u>		
1	2	3	4			
Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period			
1	123	Single Unit Apartment	123	44,895	1	
2	13	Double Unit Apartment	13	4,745	2	
3		Other			3	
4	136	TOTALS	136	49,640	4	
B. Census-For the entire report period.						
1	2	3			4	5
		Resident Days by Unit and Primary Source of Payment				
Type of Unit	Medicaid Recipient	Private Pay	Other	Total		
5	Single Unit	32,398	1,903	34,301	5	
6	Double Unit				6	
7	Other				7	
8	TOTALS	32,398	1,903	34,301	8	
C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)						
<u>69.10%</u>						
D. Indicate the number of paid bed-hold days the SLF had during this year						
<u>457</u>						
Also, indicate the number of unpaid bed-hold days the SLF had during this year.						
<u>83</u> (Do not include bed-hold days in Section B.)						
E. Does page 3 include expenses for services or investments not directly related to SLF services?						
YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>						
F. Does the BALANCE SHEET reflect any non-SLF assets?						
YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>						
G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)						
<u>N/A</u>						
H. ACCOUNTING BASIS						
ACCRUAL <input checked="" type="checkbox"/> MODIFIED CASH* <input type="checkbox"/> CASH* <input type="checkbox"/>						
I. Is your fiscal year identical to your tax year?						
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO						
Tax Year: <u>12/31/2011</u> Fiscal Year: <u>12/31/2011</u>						
* All facilities other than governmental must report on the accrual basis.						
J. Does the facility have any Illinois Housing Development Authority Loans outstanding?						
<u>No</u> If yes, did the facility make all of the required payments of interest and principle? <u>N/A</u>						
If no, explain. <u>N/A</u>						
K. Does the facility have any loans from the Federal Home Loan Bank outstanding?						
<u>N/A</u> If yes, did the facility make all of the required payments of interest and principle? <u>N/A</u>						
If no, explain. <u>N/A</u>						
L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding?						
<u>N/A</u> If yes, did the facility make all of the required payments of interest and principle? <u>N/A</u>						
If no, explain. <u>N/A</u>						

Facility Name: ROCKFORD SUPPORTIVE LIVING CENTER

Report Period Beginning:

1/1/2011

Ending: 12/31/2011

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

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
A. General Services								
1	Dietary and Food Purchase	187,505	178,230	28,335	394,070	(3,920)	390,150	1
2	Housekeeping, Laundry and Maintenance	160,193	25,592	61,363	247,148	12,448	259,596	2
3	Heat and Other Utilities			123,835	123,835	(15,276)	108,559	3
4	Other (specify):							4
5	TOTAL General Services	347,698	203,822	213,533	765,053	(6,748)	758,305	5
B. Health Care and Programs								
6	Health Care/ Personal Care	514,870	4,381	8,761	528,012	8,851	536,863	6
7	Activities and Social Services	38,968	4,222		43,190		43,190	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	553,838	8,603	8,761	571,202	8,851	580,053	9
C. General Administration								
10	Administrative and Clerical	155,740	8,584	215,211	379,535	128,143	507,678	10
11	Marketing Materials, Promotions and Advertising	25,304		1,866	27,170		27,170	11
12	Employee Benefits and Payroll Taxes			235,227	235,227	29,262	264,489	12
13	Insurance-Property, Liability and Malpractice			53,551	53,551	(4,734)	48,817	13
14	Other (specify):							14
15	TOTAL General Administration	181,044	8,584	505,855	695,483	152,671	848,154	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,082,580	221,009	728,149	2,031,738	154,774	2,186,512	16
Capital Expenses								
D. Ownership								
17	Depreciation			17,643	17,643	251,655	269,298	17
18	Interest			156,743	156,743	362,102	518,845	18
19	Real Estate Taxes			87,290	87,290	(21,867)	65,423	19
20	Rent -- Facility and Grounds			810,612	810,612	(808,509)	2,103	20
21	Rent -- Equipment			11,218	11,218	1,014	12,232	21
22	Other (specify):					5,620	5,620	22
23	TOTAL Ownership			1,083,506	1,083,506	(209,985)	873,521	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,082,580	221,009	1,811,655	3,115,244	(55,211)	3,060,033	24

Facility Name: ROCKFORD SUPPORTIVE LIVING CENTER

Report Period Beginning: 1/1/2011 Ending: 12/31/2011

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.84	\$ 25.21	1
2	Licensed Practical Nurses	3.59	22.80	2
3	Certified Nurse Assistants	11.25	10.60	3
4	Activity Director & Assistants	1.73	10.83	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	6.64	13.58	7
8	Dishwashers			8
9	Maintenance Workers	1.00	17.59	9
10	Housekeepers	5.77	10.29	10
11	Laundry			11
12	Managers			12
13	Other Administrative	0.96	35.25	13
14	Clerical	3.00	13.70	14
15	Marketing	0.52	23.41	15
16	Other			16
17	Total (lines 1 thru 16)	36.30	\$ 14.34	17

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

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1	Aaron Mann, Administrative	Relative	1.6	\$ 12,000	1
2					2
3					3
4					4
5					5
Total				\$ 12,000	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee		
1	\$	1	
2		2	
Total		\$	3

VII. RELATED ORGANIZATIONS

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

RELATED SLF's & HEALTH CARE BUSINESSES

Name	1	City	2
See Attached			

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
Rockford Property				Building Co.	
See Attached				See Attached	

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

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

(Please attach a separate schedule itemizing those services.)

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

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

Facility Name: **ROCKFORD SUPPORTIVE LIVING CENTER**

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

VIII. OWNERSHIP COSTS

A. Purchase price of land 254,481 Year land was acquired _____

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

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

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	136		2005	2005	\$ 6,841,013	\$ 248,764	35	\$ 195,458	\$ (53,306)	\$ 1,270,477	1
2											2
3											3
4											4
5											5
Improvement Type											
6	Total From Supplemental Page 5's				736,619	17,643		36,415	18,772	117,528	6
7	Various			2006	18,561		20	5,156	5,156		7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 7,596,193	\$ 266,407		\$ 237,029	\$ (29,378)	\$ 1,388,005	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 260,904	\$ 21,930	\$ 32,270	10,340	10	\$ 180,075	18
19	Vehicles					5	-	19
20	TOTAL (lines 18 and 19)	\$ 260,904	\$ 21,930	\$ 32,270	10,340		\$ 180,075	20

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

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

Facility Name & ID Number ROCKFORD SUPPORTIVE LIVING CENTER

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1									1
2	Gas Heaters	2007	4,579		20	229	229	1,126	2
3	Office & Lobby Remodel	2007	27,699		20	1,385	1,385	6,117	3
4	Fence Work For New Garbage Area	2007	2,625		20	131	131	536	4
5	Electric Work For New Garbage Area	2007	925		20	46	46	189	5
6	Leasehold Improvements	2007	1,229		20	61	61	281	6
7	Leasehold Improvements	2007	652		20	33	33	150	7
8	Water Leak Repaid	2007	10,053		20	503	503	2,179	8
9	Roof Repair	2007	1,200		20	60	60	260	9
10	Install Hanging Electric Unit Heater	2008	1,670		20	84	84	321	10
11	Replacement Nurse Call System	2008	2,685		20	134	134	481	11
12	Labor - New Windows In Balcony	2008	5,688		20	284	284	971	12
13	Move Parking Lot Light	2008	3,270		20	164	164	655	13
14	Electrical Work - New Transformer Pad	2008	12,000		20	600	600	2,150	14
15	Architectural Sheet Metal	2008	6,560		20	328	328	1,175	15
16	Video Security System	2008	20,714		20	1,036	1,036	3,539	16
17	Sprinkler Repairs	2008	3,650		20	183	183	700	17
18	Electrical Service	2008	8,846		20	442	442	1,548	18
19	Electrical Work, Transformer Pad, Wires	2008	4,000		20	200	200	800	19
20	Flooring	2008	55,293		20	2,765	2,765	10,137	20
21	Windows, Tile, Carpet Border	2008	27,777		20	1,389	1,389	4,977	21
22	Flooring	2008	8,304		20	415	415	1,453	22
23	Boiler Service	2008	2,880		20	144	144	504	23
24	Flooring	2008	6,495		20	325	325	1,299	24
25	Remove & Install Flooring	2008	22,968		20	1,148	1,148	4,402	25
26	Flooring	2008	27,646		20	1,382	1,382	5,299	26
27	Flooring	2008	27,646		20	1,382	1,382	5,183	27
28	Remove & Install Flooring	2008	17,608		20	880	880	3,374	28
29	Remove & Install Flooring	2008	14,199		20	710	710	2,662	29
30	Flooring	2008	24,800		20	1,240	1,240	4,547	30
31	Remove & Install Flooring	2008	36,555		20	1,828	1,828	6,702	31
32	Nurse Call System	2008	3,107		20	155	155	556	32
33	Concrete Work - Patio, Drainage Pipes, Ramp	2008	3,950		20	198	198	675	33
34	TOTAL (lines 1 thru 33)		\$ 397,273	\$		\$ 19,864	\$ 19,864	\$ 74,948	34

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

STATE OF ILLINOIS

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Facility Name & ID Number **ROCKFORD SUPPORTIVE LIVING CENTER**

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1									1
2	Railing System	2008	2,600		20	130	130	423	2
3	Flooring	2008	7,594		20	380	380	1,298	3
4	Flooring	2008	8,666		20	433	433	1,480	4
5	Concrete Slab	2008	10,000		20	500	500	1,583	5
6	Repair Outlets	2008	5,643		20	282	282	893	6
7	Flooring	2008	9,284		20	464	464	1,470	7
8	Flooring	2008	8,134		20	407	407	1,356	8
9	Flooring	2008	20,255		20	1,013	1,013	3,123	9
10	Balcony Enclosure	2008	9,760		20	488	488	1,952	10
11	Single Slider Door	2009	8,134		20	407	407	1,187	11
12	Elevator - Hydraulic Oil Coolers	2009	2,724		20	136	136	408	12
13	Replace Switch On Pump, Replace Burst Pipe	2009	6,144		20	307	307	921	13
14	Repair Driveway Area	2009	2,550		20	128	128	330	14
15	Flooring	2009	12,314		20	616	616	1,847	15
16	Flooring	2009	5,924		20	296	296	888	16
17	Readjust New Door Opening, Remove Old Door, Wall Work	2009	2,720		20	136	136	397	17
18	Furnace Damper, Thermostat In Kitchen, Air Balancing	2009	2,556		20	128	128	373	18
19	Electrical Service	2009	2,907		20	145	145	436	19
20	Flooring	2009	16,939		20	847	847	2,541	20
21	Flooring, Doors	2009	30,274		20	1,514	1,514	4,415	21
22	Air Conditioner For Elevator Room	2009	3,055		20	153	153	433	22
23	Flooring	2009	17,325		20	866	866	2,454	23
24	Concrete Slab	2009	6,000		20	300	300	825	24
25	Flooring	2009	6,398		20	320	320	880	25
26	Railing For Front Of Building	2009	3,675		20	184	184	490	26
27	Flooring, Closet Doors, Concrete	2009	8,875		20	444	444	1,184	27
28	Electrical Service For Compactor	2009	2,844		20	142	142	367	28
29	Flooring, Doors	2009	9,374		20	469	469	1,211	29
30	Flooring, Doors	2009	6,909		20	345	345	863	30
31	Flooring, Door Materials	2009	6,840		20	342	342	855	31
32	Flooring, Doors	2009	6,106		20	305	305	738	32
33	Flooring, Doors, Nurses Station	2009	4,582		20	229	229	515	33
34	TOTAL (lines 1 thru 33)		\$ 257,105	\$		\$ 12,855	\$ 12,855	\$ 38,135	34

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

Facility Name & ID Number ROCKFORD SUPPORTIVE LIVING CENTER

Report Period Beginning: 1/1/2011 Ending: 12/31/2011

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1									1
2	New Hydraulic Oil Coolers - Elevator	2009	8,174		20	409	409	1,158	2
3		2010	13,540		20	677	677	677	3
4	Rough & Trim Bistro; Demo 5Th Plumbing	2010	8,340		20	417	417	417	4
5	Furnish & Install Bistro Counter Top	2010	2,700		20	135	135	135	5
6	2Nd Floor Office Flooring	2010	10,830		20	542	542	542	6
7	Renovations	2010	7,800		20	390	390	390	7
8	Bistro Renovations-Walls, Tile	2010	15,617		20	781	781	781	8
9	Sink Protectors	2011	6,774		20	310	310	310	9
10	Sink Protectors	2011	8,466		20	35	35	35	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	Total Book Depreciation			17,643			(17,643)		33
34	TOTAL (lines 1 thru 33)		\$ 82,241	\$ 17,643		\$ 3,696	\$ (13,947)	\$ 4,445	34

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

Facility Name: **ROCKFORD SUPPORTIVE LIVING CENTER**

Report Period Beginning: **1/1/2011**

Ending: **2/31/2011**

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: N/A

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

	1	2	3	4	5	6
	Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*
3	Original Building		/ /	\$		3
4	Additions		/ /			4
5			/ /			5
6	Allocated from APEX		/ /	2,103		6
7	TOTAL			\$ 2,103		7

8. Is movable equipment rental included in building rental?

YES NO

9. Rental amount for movable equipment \$ 12,232

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

X. INTEREST EXPENSE

	1	2		3	4	6		7	8	9
		Name of Lender	Related**			Purpose of Loan	Date of Note			
		YES	NO			Original	Balance			
A. Directly Facility Related										
Long-Term										
1	Cambridge Realty		X	Mortgage	/ /	\$	6,597,024	/ /		\$ 518,496
2					/ /			/ /		
3					/ /			/ /		
Working Capital										
4	Venture Fund	X		Working Capital	/ /		4,261,194	/ /		156,743
5					/ /			/ /		
6	Allocated from APEX		X		/ /			/ /		723
7	TOTAL Facility Related					\$	10,858,218			\$ 675,962
B. Non-Facility Related										
8	Interest Income				/ /			/ /		-374
9	Non-Allowable Interest				/ /			/ /		-156,743
10	TOTALS (lines 7, 8 and 9)					\$	10,858,218			\$ 518,845

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

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

Facility Name: **ROCKFORD SUPPORTIVE LIVING CENTER**Report Period Beginning: **1/1/2011**

Ending:

12/31/2011**XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2011**

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 194,590	\$ 1,123,968	1
2	Cash-Patient Deposits	(13,306)	(13,306)	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	403,382	403,382	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	109,611	109,611	6
7	Other Prepaid Expenses	8,260	8,260	7
8	Accounts Receivable (owners or related parties)	95,750	95,750	8
9	Other(specify):	328,597	414,294	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,126,884	\$ 2,141,959	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		236,797	13
14	Buildings, at Historical Cost		6,841,013	14
15	Leasehold Improvements, at Historical Cost	56,812	56,812	15
16	Equipment, at Historical Cost	136,638	290,148	16
17	Accumulated Depreciation (book methods)	(112,193)	(1,861,340)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		14,033	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(14,033)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	24,773	229,790	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 106,030	\$ 5,793,220	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,232,914	\$ 7,935,179	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 365,945	\$ 365,945	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	45,155	45,155	30
31	Accrued Taxes Payable	11,454	11,454	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	See Attached	78,816	407,413	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 501,370	\$ 829,967	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	2,919,994	4,261,194	38
39	Mortgage Payable		6,597,024	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 2,919,994	\$ 10,858,218	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 3,421,364	\$ 11,688,185	45
46	TOTAL EQUITY	\$ (2,188,450)	\$ (3,753,006)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,232,914	\$ 7,935,179	47

*(See instructions.)

Facility Name: ROCKFORD SUPPORTIVE LIVING CENTER

Report Period Beginning: 1/1/2011

Ending:

12/31/2011

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

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 3,203,564	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,203,564	3
B. Other Operating Revenue			
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	2	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 2	14
D. Other Revenue (specify):			
15			15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,203,566	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	765,053	19
20	Health Care/ Personal Care	571,202	20
21	General Administration	695,483	21
B. Capital Expense			
22	Ownership	1,083,506	22
C. Other Expenses			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 3,115,244	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 88,322	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 88,322	31

ROCKFORD SUPPORTIVE LIVING CENTER

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1/1/11-12/31/11

PAGE 3 ADJUSTMENTS

DESCRIPTION	AMOUNT	SCHEDULE V
		REF.
NON-ALLOWABLE EXPENSE		
Non-Straight Line Depreciation	(19,039)	17
Interest Income	(2)	18
Cable TV	(15,276)	03
Bank Charges	(9,278)	10
Bad Debt Expense	(12,727)	10
Non-Allowable Interest	(156,743)	18
Non-Allowable Legal	(6,625)	10
BUILDING COMPANY:		
Rent Income	(810,612)	20
Interest Income	(372)	18
Amortization	5,620	22
Depreciation	270,694	17
Interest Expense	518,496	18
Legal Fees	9,450	10
Accounting Fees	4,200	10
PRIOR PERIOD ADJUSTMENTS:		
Building Repairs	15,748	02
Management Allocation	671	10
Food	(2,420)	01
Office Supplies	148	10
Bistro Expense	(1,500)	01
Laundry Supplies	(3,300)	02
Real Estate Taxes	(21,867)	19
Accounting Fees	(250)	10
Employee Benefits	(140)	12
Insurance	(4,734)	13
MANAGEMENT OFFICE ALLOCATION:		
Management Office Allocation	(14,584)	10
General and Administrative Expenses	14,215	10
Employee Benefits	369	12
APEX HEALTHCARE ALLOCATION:		
Health Care Salaries	8,851	06
Employee Benefits-Healthcare	3,763	12
Administrative Salaries	100,407	10
Emp. Ben. - Gen. Admin.	25,270	12
General and Administrative Expenses	42,009	10
Emp. Ben. General	507	10
Interest	723	18
Rent	2,103	20
Auto & Equip Rental	1,014	21
Total	(55,211)	

ROCKFORD SUPPORTIVE LIVING CENTER
36-4455059
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Page 6 Supplemental Schedule

Description	Amount
Copier	4,452
Postage and Meter Rental	4,122
Van-2006 Ford Starcraft used for resident transportation	2,644
Allocated from APEX	1,014
	<u>12,232</u>

ROCKFORD SUPPORTIVE LIVING CENTER
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Page 7 Supplemental Schedule

	After	
Other Current Assets:	Operating	Consolidation
Replacement Reserve	328,597	328,597
Exchange		23,705
Lessee Deposit - Ret & Ins		61,992
	<u>328,597</u>	<u>414,294</u>

Other Non-Current Assets:		
Permanent Mortgage Costs		235,928
Amort - Pmc		(30,911)
Deposits	24,773	24,773
	<u>24,773</u>	<u>229,790</u>

Other Current Liabilities		
Lessee Deposit - Repl Res		328,597
Escrowed Re Taxes & Insurance	61,992	61,992
Due Rockford Property	16,824	16,824
	<u>78,816</u>	<u>407,413</u>

ROCKFORD SUPPORTIVE LIVING CENTER

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1/1/11-12/31/11

PAGE 4 RELATED ORGANIZATIONS

RELATED SLFs	CITY	OTHER RELATED BUSINESS ENTITIES	CITY	TYPE OF BUSINESS
AURORA SUPPORTIVE LIVING CENTER	AURORA	APEX HEALTHCARE SOLUTIONS LLC	LONG GROVE, IL	MANAGEMENT
COLES SUPPORTIVE LIVING CENTER	CHICAGO	SIMPLY REHAB	SKOKIE, IL	THERAPY
JACKSON PARK SUPPORTIVE LIVING CENTER	CHICAGO	ARLINGTON REHAB AND LIVING CENTER	LONG GROVE, IL	SNF
ROBBINS SUPPORTIVE LIVING CENTER	ROBBINS	AURORA SUPPORTIVE LIVING CENTER	AURORA, IL	SNF
		KOLOB-CEDAR CITY	CEDAR CITY, UT	SNF
		KOLOB-ST GEORGE	ST GEORGE, UT	SNF
		CARVER LIVING CENTER	DURHAM, NC	SNF
		WILLOWRIDGE	RUTHERFORDTON, NC	SNF
		PINEVILLE REHAB & LIVING CENTER	PINEVILLE, NC	SNF
		RIDGEWOOD RLC, LLC	WASHINGTON, NC	SNF
		BROOMFIELD SKILLED NURSING	BROOMFIELD, CO	SNF

