

Facility Name & ID Number Aperion Care Chicago Heights

0049940 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	100	Skilled (SNF)	100	36,500	1
2		Skilled Pediatric (SNF/PED)			2
3	100	Intermediate (ICF)	100	36,500	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	200	TOTALS	200	73,000	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	
8	SNF				8
9	SNF/PED				9
10	ICF	70,037	117		70,154
11	ICF/DD				11
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	70,037	117		70,154

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 96.10%

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)

None

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 5/21/2008

J. Was the facility purchased or leased after January 1, 1978?

YES Date 5/21/2008 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 45 and days of care provided 0

Medicare Intermediary NGS

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/14 Fiscal Year: 12/31/14

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

Facility Name & ID Number

Aperion Care Chicago Heights

0049940

Report Period Beginning:

01/01/14

Ending:

12/31/14

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	224,528	26,998	22,195	273,721		273,721	(2,049)	271,672		1
2	Food Purchase		346,449		346,449	(27,558)	318,892	(6)	318,886		2
3	Housekeeping	40,031	28,329		68,360		68,360		68,360		3
4	Laundry	40,235	28,812		69,047		69,047		69,047		4
5	Heat and Other Utilities			167,049	167,049		167,049	(13,371)	153,678		5
6	Maintenance	217,807	23,364	74,729	315,900		315,900	23,282	339,182		6
7	Other (specify):*							4,342	4,342		7
8	TOTAL General Services	522,601	453,952	263,973	1,240,526	(27,558)	1,212,969	12,198	1,225,167		8
	B. Health Care and Programs										
9	Medical Director			6,600	6,600		6,600		6,600		9
10	Nursing and Medical Records	1,649,379	68,467	54,516	1,772,362		1,772,362	45,379	1,817,741		10
10a	Therapy	44,071	1,577		45,648		45,648		45,648		10a
11	Activities	109,810	11,195	1,100	122,105		122,105		122,105		11
12	Social Services	530,915		3,999	534,914		534,914		534,914		12
13	CNA Training										13
14	Program Transportation							4,636	4,636		14
15	Other (specify):*							7,268	7,268		15
16	TOTAL Health Care and Programs	2,334,175	81,239	66,215	2,481,629		2,481,629	57,283	2,538,912		16
	C. General Administration										
17	Administrative	173,875		247,692	421,567		421,567	(143,148)	278,419		17
18	Directors Fees										18
19	Professional Services			439,274	439,274	(68,846)	370,428	(241,670)	128,758		19
20	Dues, Fees, Subscriptions & Promotions			84,035	84,035		84,035	(55,302)	28,733		20
21	Clerical & General Office Expenses	141,654		370,028	511,682		511,682	(118,425)	393,257		21
22	Employee Benefits & Payroll Taxes			413,647	413,647	27,558	441,205		441,205		22
23	Inservice Training & Education										23
24	Travel and Seminar			5,269	5,269		5,269	2,344	7,613		24
25	Other Admin. Staff Transportation			12,055	12,055		12,055	10,197	22,252		25
26	Insurance-Prop.Liab.Malpractice			161,293	161,293		161,293	12,685	173,978		26
27	Other (specify):*							25,889	25,889		27
28	TOTAL General Administration	315,529		1,733,293	2,048,822	(41,289)	2,007,534	(507,430)	1,500,104		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,172,305	535,191	2,063,481	5,770,977	(68,846)	5,702,131	(437,949)	5,264,182		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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost 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	
	D. Ownership											
30	Depreciation			102,366	102,366		102,366	172,402	274,768			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			52,028	52,028		52,028	398,565	450,593			32
33	Real Estate Taxes					68,846	68,846	542,755	611,601			33
34	Rent-Facility & Grounds			1,217,000	1,217,000		1,217,000	(1,216,209)	791			34
35	Rent-Equipment & Vehicles			16,012	16,012		16,012	9,599	25,611			35
36	Other (specify):*			2,292	2,292		2,292	(2,292)				36
37	TOTAL Ownership			1,389,698	1,389,698	68,846	1,458,544	(95,181)	1,363,364			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			83,517	83,517		83,517	(12,510)	71,007			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			535,384	535,384		535,384		535,384			42
43	Other (specify):*			211,839	211,839		211,839	(211,839)				43
44	TOTAL Special Cost Centers			830,740	830,740		830,740	(224,349)	606,391			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,172,305	535,191	4,283,919	7,991,415		7,991,415	(757,478)	7,233,937			45

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

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	(14,477)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(16,009)	30		9
10	Interest and Other Investment Income	(824)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(6)	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				18
19	Entertainment	(14,758)	21		19
20	Contributions	(48,147)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(252,336)	21		24
25	Fund Raising, Advertising and Promotional	(17,604)	43		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	(262,869)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (627,029)		\$	30

BHF USE ONLY					
48		49		50	
				51	
					52

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)	(130,449)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (130,449)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (757,478)		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

Aperion Care Chicago Heights

ID# 0049940

Report Period Beginning: 01/01/14

Ending: 12/31/14

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non Allowable Professional Fees	\$ (5,000)	19	1
2	Non Allowable Dues	(300)	20	2
3	Bank Charges	(9,706)	21	3
4	Bldg Co. - Accounting Fees	(1,575)	19	4
5	Bldg Co. - Amortization	(21,008)	36	5
6	Bldg Co. - Bank Charges	(845)	21	6
7	Bldg Co. - Bookkeeping Fee	(6,000)	19	7
8	Bldg Co. - State Taxes	(915)	21	8
9	Amortization	(2,292)	36	9
10	Additional R&M	9,447	06	10
11	2015 Seminar	(610)	24	11
12	Non Allowable Legal Fees	(3,207)	19	12
13	Jury Duty Income	(141)	21	13
14	Non Allowable Rent	(5,000)	34	14
15	PAC Dues	(11,016)	20	15
16	Non Allowable Expense	(191,235)	43	16
17	Theft & Damage Loss	(5,000)	21	17
18	Website	(1,491)	21	18
19	Bldg Co. - Misc. Expense	(6,975)	21	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		(262,869)	49

Aperion Care Chicago Heights

ID# 0049940

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
50		\$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32

82				33
83				34
84				35
85				36
86				37
87				38
88				39
89				40
90				41
91				42
92				43
93				44
94				45
95				46
96				47
97				48
98	Total		0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Chicago Heights# 0049940

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary					(3,358)	266	1,043					(2,049)	1
2	Food Purchase	(6)											(6)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(14,477)					504		602				(13,371)	5
6	Maintenance	9,447		5,534		683	4,362	2,537	719				23,282	6
7	Other (specify):*			364		2,284	863	831					4,342	7
8	TOTAL General Services	(5,036)		5,898		(391)	5,995	4,411	1,321				12,198	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			4,794		13,215		27,370					45,379	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation							4,636					4,636	14
15	Other (specify):*			358		4,665		2,245					7,268	15
16	TOTAL Health Care and Programs			5,152		17,880		34,251					57,283	16
	C. General Administration													
17	Administrative			(164,481)	3,264		15,723	2,346					(143,148)	17
18	Directors Fees													18
19	Professional Services	(15,782)	13,575	(82,715)	(68,166)	160	(76,745)	(9,621)	1,221		(3,597)		(241,670)	19
20	Fees, Subscriptions & Promotions	(59,463)		3,380	47	15	636	27	56				(55,302)	20
21	Clerical & General Office Expenses	(292,167)	8,735	36,779	45,267	1,960	65,893	13,581	1,527				(118,425)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(610)		1,503	28	444	279	700					2,344	24
25	Other Admin. Staff Transportation			4,265	48	3,343	1,903	638					10,197	25
26	Insurance-Prop.Liab.Malpractice			1,127	9,447		1,973	138					12,685	26
27	Other (specify):*			7,177		232	16,640	1,840					25,889	27
28	TOTAL General Administration	(368,022)	22,310	(192,965)	(10,065)	6,154	26,302	9,649	2,804		(3,597)		(507,430)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(373,058)	22,310	(181,915)	(10,065)	23,643	32,297	48,311	4,125		(3,597)		(437,949)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Chicago Heights# 0049940

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(16,009)	181,780			22	1,636		4,972				172,402	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(824)	394,587				747		4,055				398,565	32
33	Real Estate Taxes		538,786						3,969				542,755	33
34	Rent-Facility & Grounds	(5,000)	(1,200,000)	1,554			5,641		(18,404)				(1,216,209)	34
35	Rent-Equipment & Vehicles			3,789	243	1,212	1,315	2,461	579				9,599	35
36	Other (specify):*	(23,300)	21,008										(2,292)	36
37	TOTAL Ownership	(45,133)	(63,839)	5,343	243	1,234	9,339	2,461	(4,829)				(95,181)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers									(12,510)			(12,510)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(208,839)						(3,000)					(211,839)	43
44	TOTAL Special Cost Centers	(208,839)						(3,000)		(12,510)			(224,349)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(627,029)	(41,529)	(176,572)	(9,822)	24,877	41,636	47,772	(704)	(12,510)	(3,597)		(757,478)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See 6 Supplemental		See 6 Supplemental		See 6 Supplemental		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 1,200,000	Riviera Realty, LLC	100.00%	\$	\$ (1,200,000)	1
2	V	32 Interest	1,299	Riviera Realty, LLC	100.00%	388,828	387,529	2
3	V	21 Misc Expense		Riviera Realty, LLC	100.00%	6,975	6,975	3
4	V	19 Accounting Fees		Riviera Realty, LLC	100.00%	1,575	1,575	4
5	V	36 Amortization - Loan Fees		Riviera Realty, LLC	100.00%	21,008	21,008	5
6	V	21 Bank Charges		Riviera Realty, LLC	100.00%	845	845	6
7	V	19 Bookkeeping Fee		Riviera Realty, LLC	100.00%	6,000	6,000	7
8	V	30 Depreciation		Riviera Realty, LLC	100.00%	181,780	181,780	8
9	V	32 Interest		Riviera Realty, LLC	100.00%	522	522	9
10	V	21 State Taxes		Riviera Realty, LLC	100.00%	915	915	10
11	V	32 Interest		Riviera Realty, LLC	100.00%	6,536	6,536	11
12	V	33 Real Estate Taxes		Riviera Realty, LLC	100.00%	538,786	538,786	12
13	V	19 Home Office Expense		Riviera Realty, LLC	100.00%	6,000	6,000	13
14	Total		\$ 1,201,299			\$ 1,159,770	\$ * (41,529)	14

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	6 REPAIRS & MAINTENANCE		APERION CARE	100.00%	5,534	\$ 5,534
16	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	364	364
17	V	10 SALARY- NURSE		APERION CARE	100.00%	4,794	4,794
18	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	358	358
19	V	17 ADMINISTRATIVE		APERION CARE	100.00%	68,212	68,212
20	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	7,095	7,095
21	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	3,380	3,380
22	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	36,779	36,779
23	V	24 SEMINARS		APERION CARE	100.00%	1,503	1,503
24	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	4,265	4,265
25	V	26 INSURANCE		APERION CARE	100.00%	1,127	1,127
26	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	7,177	7,177
27	V	34 RENT		APERION CARE	100.00%	1,554	1,554
28	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	49	49
29	V	35 AUTO LEASE		APERION CARE	100.00%	3,740	3,740
30	V	17 MANAGEMENT FEE	232,693	APERION CARE	100.00%		(232,693)
31	V	19 HOME OFFICE	81,635	APERION CARE	100.00%		(81,635)
32	V	19 HOME OFFICE	3,300	APERION CARE	100.00%		(3,300)
33	V	19 DATA PROCESSING	4,875	APERION CARE	100.00%		(4,875)
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 322,503			\$ 145,931	\$ * (176,572)

* 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	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	3,264	\$	3,264	15
16	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	1,326		1,326	16
17	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	47		47	17
18	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	45,267		45,267	18
19	V	24 SEMINARS		APERION FINANCIAL	100.00%	28		28	19
20	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	48		48	20
21	V	26 INSURANCE		APERION FINANCIAL	100.00%	9,447		9,447	21
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	243		243	22
23	V	19 HOME OFFICE EXPENSE	66,792	APERION FINANCIAL	100.00%			(66,792)	23
24	V	19 HOME OFFICE EXPENSE	2,700	APERION FINANCIAL	100.00%			(2,700)	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		\$ 69,492			\$ 59,670	\$ *	(9,822)	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	<u>1</u> <u>DIETARY</u>	\$	<u>APERION CONSULTING</u>	100.00%	\$ 11,137	\$ 11,137
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>APERION CONSULTING</u>	100.00%	4,583	4,583
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>APERION CONSULTING</u>	100.00%	2,284	2,284
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	100.00%	32,083	32,083
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%	4,665	4,665
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>APERION CONSULTING</u>	100.00%		
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING</u>	100.00%	160	160
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	100.00%	15	15
24	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>APERION CONSULTING</u>	100.00%	1,960	1,960
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	100.00%	444	444
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	100.00%	3,343	3,343
27	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%		
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CONSULTING</u>	100.00%	232	232
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	100.00%	22	22
30	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	100.00%	1,212	1,212
31	V	<u>10</u> <u>CONSULTING</u>	18,868	<u>APERION CONSULTING</u>	100.00%		(18,868)
32	V	<u>01</u> <u>DIETICIAN</u>	14,495	<u>APERION CONSULTING</u>	100.00%		(14,495)
33	V						
34	V	<u>06</u> <u>PROJECT MANAGER</u>	3,900	<u>APERION CONSULTING</u>	100.00%		(3,900)
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 37,263			\$ 62,140	\$ * 24,877

* 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	\$	YAM MANAGEMENT, LLC	100.00%	\$ 266	\$	266	15
16	V	5 UTILITIES		YAM MANAGEMENT, LLC	100.00%	504		504	16
17	V	6 REPAIRS & MAINTENANCE		YAM MANAGEMENT, LLC	100.00%	4,362		4,362	17
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		YAM MANAGEMENT, LLC	100.00%	863		863	18
19	V	17 ADMINISTRATIVE		YAM MANAGEMENT, LLC	100.00%	15,723		15,723	19
20	V	19 PROFESSIONAL FEES		YAM MANAGEMENT, LLC	100.00%	5,005		5,005	20
21	V	20 FEES, SUBSCRIPTIONS		YAM MANAGEMENT, LLC	100.00%	636		636	21
22	V	21 CLERICAL & GENERAL		YAM MANAGEMENT, LLC	100.00%	84,277		84,277	22
23	V	24 SEMINARS		YAM MANAGEMENT, LLC	100.00%	279		279	23
24	V	25 AUTO AND TRAVEL		YAM MANAGEMENT, LLC	100.00%	1,903		1,903	24
25	V	26 INSURANCE		YAM MANAGEMENT, LLC	100.00%	1,973		1,973	25
26	V	27 EMP. BEN.-GEN. ADMIN.		YAM MANAGEMENT, LLC	100.00%	16,640		16,640	26
27	V	30 DEPRECIATION		YAM MANAGEMENT, LLC	100.00%	1,636		1,636	27
28	V	32 INTEREST		YAM MANAGEMENT, LLC	100.00%	747		747	28
29	V	33 REAL ESTATE TAX		YAM MANAGEMENT, LLC	100.00%				29
30	V	34 RENT		YAM MANAGEMENT, LLC	100.00%	10,209		10,209	30
31	V	34 PARKING RENTAL		YAM MANAGEMENT, LLC	100.00%	432		432	31
32	V	35 AUTO LEASE		YAM MANAGEMENT, LLC	100.00%	1,315		1,315	32
33	V								33
34	V	19 ACCOUNTING	18,000	YAM MANAGEMENT, LLC	100.00%			(18,000)	34
35	V				100.00%				35
36	V	19 BOOKKEEPING	63,750	YAM MANAGEMENT, LLC	100.00%			(63,750)	36
37	V	21 CORPORATE EVENTS	18,384	YAM MANAGEMENT, LLC	100.00%			(18,384)	37
38	V	34 RENT	5,000	YAM MANAGEMENT, LLC	100.00%			(5,000)	38
39	Total		\$ 105,134			\$ 146,770	\$ *	41,636	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	<u>1</u> <u>DIETARY</u>	\$	<u>YAM CONSULTING, LLC</u>	100.00%	\$ 8,743	\$ 8,743
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM CONSULTING, LLC</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	4,937	4,937
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV.</u>		<u>YAM CONSULTING, LLC</u>	100.00%	831	831
19	V	<u>10</u> <u>NURSE SALARY</u>		<u>YAM CONSULTING, LLC</u>	100.00%	36,970	36,970
20	V	<u>15</u> <u>EMP. BEN.-NURSE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	2,245	2,245
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	17,346	17,346
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM CONSULTING, LLC</u>	100.00%	5,132	5,132
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM CONSULTING, LLC</u>	100.00%	27	27
24	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	13,581	13,581
25	V	<u>24</u> <u>SEMINARS</u>		<u>YAM CONSULTING, LLC</u>	100.00%	700	700
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	638	638
27	V	<u>26</u> <u>INSURANCE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	138	138
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>YAM CONSULTING, LLC</u>	100.00%	1,840	1,840
29	V	<u>14</u> <u>NURSE TRAVEL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	4,636	4,636
30	V	<u>32</u> <u>INTEREST</u>		<u>YAM CONSULTING, LLC</u>	100.00%		
31	V	<u>35</u> <u>AUTO RENTAL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	2,461	2,461
32	V	<u>10</u> <u>NURSE CONSULTING</u>	9,600	<u>YAM CONSULTING, LLC</u>	100.00%		(9,600)
33	V	<u>19</u> <u>DATA PROCESSING</u>	14,753	<u>YAM CONSULTING, LLC</u>	100.00%		(14,753)
34	V	<u>01</u> <u>DIETICIAN</u>	7,700	<u>YAM CONSULTING, LLC</u>	100.00%		(7,700)
35	V	<u>17</u> <u>ADMINISTRATIVE CONSULTANT</u>	15,000	<u>YAM CONSULTING, LLC</u>	100.00%		(15,000)
36	V	<u>43</u> <u>MARKETING</u>	3,000	<u>YAM CONSULTING, LLC</u>	100.00%		(3,000)
37	V	<u>6</u> <u>PAINTER & PROJECT MANAGER</u>	2,400	<u>YAM CONSULTING, LLC</u>	100.00%		(2,400)
38	V						
39	Total		\$ 52,453			\$ 100,225	\$ * 47,772

* 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	5 UTILITIES	\$	8131 N. MONTICELLO, LLC	100.00%	\$ 602	\$	602	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		719		719	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		1,221		1,221	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		56		56	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		1,527		1,527	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		4,972		4,972	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		4,055		4,055	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		791		791	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		579		579	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		3,969		3,969	24
25	V								25
26	V	34 RENT	7,000	8131 N. MONTICELLO, LLC				(7,000)	26
27	V	34 RENT	12,195	8131 N. MONTICELLO, LLC				(12,195)	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		\$ 19,195			\$ 18,491	\$ *	(704)	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	39 Therapy Services	\$ 73,589	Renewal Rehab	100.00%	\$ 61,079	\$ (12,510)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 73,589			\$ 61,079	\$ * (12,510)

* 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	19 Payroll Services	\$ 17,127	ProPay HR LLC	24.00%	\$ 13,530	\$ (3,597)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 17,127			\$ 13,530	\$ * (3,597)

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

Facility Name & ID Number

Aperion Care Chicago Heights

0049940

Report Period Beginning:

01/01/14

Ending:

12/31/14

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	1219 LIMITED PARTNERSHIP	7.500%	Aperion Care Amboy	Amboy	RIVIERA REALTY, LLC	SKOKIE	BUILDING CO.	1
2	257 LIMITED PARTNERSHIP	7.500%	Aperion Care Jacksonville	Jacksonville	YAM MANAGEMENT (1/1/14-6/30/14)	SKOKIE	MANAGEMENT CO.	2
3	42170 LIMITED PARTNERSHIP	7.500%	River Crossing Rehab	Galesburg	YAM CONSULTING (1/1/14-6/30/14)	SKOKIE	CONSULTING CO.	3
4	CHRISTINA INOFRE	0.500%	Aperion Care Burbank	Burbank	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING CO.	4
5	417A, LLC	4.250%	Riverwood Rehab	East Moline	PROPAY	EVANSTON	PAYROLL SERVICES	5
6	DAVID BERKOWITZ	20.500%	Aperion Care Bridgeport	Bridgeport	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	6
7	DENNIS RUBEN	4.500%	Aperion Care Litchfield	Litchfield	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	7
8	GARY BIDER	1.750%	Aperion Care Springfield	Springfield	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	8
9	ISADORE MEYSTEL REVOCABLE TRUST	2.000%	Aperion Care Evanston	Evanston	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	9
10	JOYCE RUBEN	4.500%	Aperion Care Midlothian	Midlothian	APERION ESTATES PERU	PERU, IN	ALF	10
11	ZALMEN STEIN	0.500%	Aperion Care St. Elmo	St. Elmo	APERION CARE COPPERAS HOLLOW	CALDWELL, TX	ALF	11
12	RACHEL ESFORMES	2.500%	Aperion Care Forest Park	Forest Park	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	12
13	REBECCA LAFER	2.500%	Aperion Care Dolton	Dolton				13
14	SHELDON WROTSLAVSKY	1.000%	Aperion Care Oak Lawn	Oak Lawn				14
15	YOSEF MEYSTEL TRUST	33.000%	Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care International	Chicago				17
18			Aperion Care Plum Grove	Palatine				18
19			Aperion Care Wilmington	Wilmington				19
20			Aperion Care Arbors Michigan City	Michigan City, IN				20
21			Aperion Care Demotte	Demotte, IN				21
22			Aperion Care Kokomo	Kokomo, IN				22
23			Aperion Care Peru	Peru, IN				23
24			Aperion Care Tolleston Park	Gary, IN				24
25			Aperion Care Valparaiso	Valparaiso, IN				25
26			Aperion Care Copperas Hollow	Caldwell, TX				26
27								27
28								28
29								29
30								30

Facility Name & ID Number

Aperion Care Chicago Heights

0049940

Report Period Beginning:

01/01/14

Ending:

12/31/14

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								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

Facility Name & ID Number Aperion Care Chicago Heights # 0049940 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	Yosef Meystel	Relative	Administrative	0.00%	See Attached	3.5	8.75%	Alloc. Salary	\$ 16,418	17-7	1	
2	David Berkowitz	Owner	Administrative	20.50%	See Attached	3.5	8.75%	Alloc. Salary	16,418	17-7	2	
3	Jay Meystel	Relative	Administrative	0.00%	See Attached	1.7	8.50%	Alloc. Salary	2,736	17-7	3	
4	Joel Meystel	Relative	Administrative	0.00%	See Attached	1.7	8.50%	Alloc. Salary	3,514	17-7	4	
5	Christina Inofre	Owner	Nursing	0.50%	See Attached	3.5	8.75%	Alloc. Salary	9,983	10-7	5	
6	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.3	9.09%	Alloc. Salary	1,801	21-7	6	
7	Shimon Meystel	Relative	Clerical	0.00%	See Attached	3.5	8.75%	Alloc. Salary	3,306	21-7	7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 54,176		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 Aperion Care Chicago Heights

0049940

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number Aperion Care Chicago Heights

0049940

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Name of Related Organization APERION CARE
 Street Address 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	67,680	59,564	35,304	5,534	1
2	7	EMP. BEN.-GEN. SERV. & DIS	ACTUAL CENSUS	431,728	30	4,451		35,304	364	2
3	10	SALARY- NURSE	ACTUAL CENSUS	431,728	30	58,629	58,629	35,304	4,794	3
4	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	4,381		35,304	358	4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	834,151	758,436	35,304	68,212	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	86,759		35,304	7,095	6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	41,339		35,304	3,380	7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	449,771	436,216	35,304	36,779	8
9	24	SEMINARS	ACTUAL CENSUS	431,728	30	18,383		35,304	1,503	9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	52,156		35,304	4,265	10
11	26	INSURANCE	ACTUAL CENSUS	431,728	30	13,783		35,304	1,127	11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	87,772		35,304	7,177	12
13	34	RENT	ACTUAL CENSUS	431,728	30	19,000		35,304	1,554	13
14	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	601		35,304	49	14
15	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	45,731		35,304	3,740	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,784,587	\$ 1,312,845		\$ 145,931	25

Facility Name & ID Number Aperion Care Chicago Heights

0049940

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Name of Related Organization APERION FINANCIAL
 Street Address 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	39,916	35,304	3,264	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	16,216	35,304	1,326	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	570	35,304	47	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	553,558	596,633	45,267	4
5	24	SEMINARS	ACTUAL CENSUS	431,728	30	342	35,304	28	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	585	35,304	48	6
7	26	INSURANCE	ACTUAL CENSUS	431,728	30	115,531	35,304	9,447	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	2,974	35,304	243	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				\$ 729,692	\$ 596,633		\$ 59,670	25

Facility Name & ID Number Aperion Care Chicago Heights

0049940

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Name of Related Organization APERION CONSULTING
 Street Address 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETARY	ACTUAL CENSUS	431,728	30	\$ 136,198	\$ 136,198	35,304	\$ 11,137	1
2	5	UTILITIES	ACTUAL CENSUS	431,728	30			35,304		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	56,041	55,918	35,304	4,583	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	431,728	30	27,933		35,304	2,284	4
5	10	SALARY NURSE	ACTUAL CENSUS	431,728	30	392,341	392,341	35,304	32,083	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	57,045		35,304	4,665	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30			35,304		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	1,960		35,304	160	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	180		35,304	15	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	23,973	19,489	35,304	1,960	10
11	24	SEMINARS	ACTUAL CENSUS	431,728	30	5,431		35,304	444	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	40,886		35,304	3,343	12
13	26	INSURANCE	ACTUAL CENSUS	431,728	30			35,304		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	2,834		35,304	232	14
15	30	DEPRECIATION	ACTUAL CENSUS	431,728	30	263		35,304	22	15
16	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	14,818		35,304	1,212	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 759,903	\$ 603,946		\$ 62,140	25

Facility Name & ID Number Aperion Care Chicago Heights

0049940

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Name of Related Organization YAM MANAGEMENT, LLC
 Street Address 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETARY	ACTUAL CENSUS	375,486	26	\$ 2,866	\$ 2,866	34,850	\$ 266	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26	5,432	34,850	34,850	504	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	47,002	38,824	34,850	4,362	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	375,486	26	9,302		34,850	863	4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	169,404	169,404	34,850	15,723	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	53,925		34,850	5,005	6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	6,855		34,850	636	7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	908,031	634,084	34,850	84,277	8
9	24	SEMINARS	ACTUAL CENSUS	375,486	26	3,004		34,850	279	9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	20,508		34,850	1,903	10
11	26	INSURANCE	ACTUAL CENSUS	375,486	26	21,257		34,850	1,973	11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	179,286		34,850	16,640	12
13	30	DEPRECIATION	ACTUAL CENSUS	375,486	26	17,623		34,850	1,636	13
14	32	INTEREST	ACTUAL CENSUS	375,486	26	8,053		34,850	747	14
15	33	REAL ESTATE TAX	ACTUAL CENSUS	375,486	26			34,850		15
16	34	RENT	ACTUAL CENSUS	375,486	26	110,000		34,850	10,209	16
17	34	PARKING RENTAL	ACTUAL CENSUS	375,486	26	4,655		34,850	432	17
18	35	AUTO LEASE	ACTUAL CENSUS	375,486	26	14,167		34,850	1,315	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,581,370	\$ 845,178		\$ 146,770	25

Facility Name & ID Number Aperion Care Chicago Heights

0049940

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Name of Related Organization YAM CONSULTING, LLC
 Street Address 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETARY	ACTUAL CENSUS	375,486	26	\$ 94,203	\$ 94,203	34,850	\$ 8,743	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26			34,850		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	53,189	53,189	34,850	4,937	3
4	7	EMP. BEN.-GEN. SERV.	ACTUAL CENSUS	375,486	26	8,951		34,850	831	4
5	10	NURSE SALARY	ACTUAL CENSUS	375,486	26	398,330	398,330	34,850	36,970	5
6	15	EMP. BEN.-NURSE	ACTUAL CENSUS	375,486	26	24,191		34,850	2,245	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	186,891	186,891	34,850	17,346	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	55,290		34,850	5,132	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	291		34,850	27	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	146,322	139,573	34,850	13,581	10
11	24	SEMINARS	ACTUAL CENSUS	375,486	26	7,546		34,850	700	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	6,873		34,850	638	12
13	26	INSURANCE	ACTUAL CENSUS	375,486	26	1,489		34,850	138	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	19,826		34,850	1,840	14
15	14	NURSE TRAVEL	ACTUAL CENSUS	375,486	26	49,952		34,850	4,636	15
16	32	INTEREST	ACTUAL CENSUS	375,486	26	1		34,850		16
17	35	AUTO RENTAL	ACTUAL CENSUS	375,486	26	26,512		34,850	2,461	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,079,857	\$ 872,186		\$ 100,225	25

Facility Name & ID Number Aperion Care Chicago Heights

0049940

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Name of Related Organization 8131 N. MONTICELLO, LLC
 Street Address 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	807,214	30	\$ 6,925	\$ 70,154	\$ 602	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	807,214	30	8,268	70,154	719	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	807,214	30	14,051	70,154	1,221	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	807,214	30	646	70,154	56	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	807,214	30	17,570	70,154	1,527	5
6	30	DEPRECIATION	ACTUAL CENSUS	807,214	30	57,207	70,154	4,972	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	807,214	30	46,653	70,154	4,055	7
8	34	RENT	ACTUAL CENSUS	807,214	30	9,100	70,154	791	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	807,214	30	6,667	70,154	579	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	807,214	30	45,673	70,154	3,969	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					\$ 212,760	\$	\$ 18,491	25

Facility Name & ID Number Aperion Care Chicago Heights

0049940

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Name of Related Organization RENEWAL REHAB
 Street Address 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 61,079	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				\$	\$		\$ 61,079	25

Facility Name & ID Number Aperion Care Chicago Heights

0049940

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Name of Related Organization ProPay HR LLC
 Street Address 2201 W. MAIN STREET
 City / State / Zip Code EVANSTON, IL 60202
 Phone Number (847) 905-3268
 Fax Number ()

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 13,530	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				\$	\$		\$ 13,530	25

Facility Name & ID Number Aperion Care Chicago Heights

0049940

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

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	Name of Lender	2		3	4	5	6		7	8	9	10						
		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	Bank Leumi		X	Note Payable			\$	\$ 7,414,726			\$	388,828						
2	Note Payable-Seller		X									522						
3	Lake Forest Bank		X	Construction Loan								6,536						
4																		
5																		
Working Capital																		
6	Bank Leumi		X	Line of Credit				1,434,000				49,390						
7	Insurance Policies		X									2,638						
8																		
9	TOTAL Facility Related						\$	\$ 8,848,726			\$	447,914						
B. Non-Facility Related*																		
10	Interest Income		X									(824)						
11	Interest Income - Bldg Co.		X									(1,299)						
12	Allocated from 8131 N. Monticello											4,055						
13	See Supplemental Schedule											747						
14	TOTAL Non-Facility Related						\$	\$			\$	2,679						
15	TOTALS (line 9+line14)						\$	\$ 8,848,726			\$	450,593						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None 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 - SUPPLEMENTAL SCHEDULE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1																				
2																				
3																				
4																				
5																				
6																				
7	TOTAL Long-Term																			
Working Capital																				
8																				
9																				
10																				
11																				
12																				
13																				
14	TOTAL Working Capital																			
B. Non-Facility Related*																				
15	Allocated from YAM Management																			
16																				
17																				
18																				
19																				
20	TOTAL Non-Facility Related																			

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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 2013 report.		\$	<u>516,000</u>		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.)		\$	<u>531,362</u>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>15,362</u>		3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>527,393</u>		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.)		\$	<u>68,846</u>		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 \$ <u>196,219</u> For <u>11/12</u> 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.		\$	<u>611,601</u>		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009	<u>368,883</u>	8	FOR BHF USE ONLY	
	2010	<u>345,753</u>	9	13	FROM R. E. TAX STATEMENT FOR 2013 \$ 13
	2011	<u>465,829</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2012	<u>510,990</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2013	<u>527,393</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
<u>Allocated from 8131 N. Monticello- \$3,969</u>					
<u>2014 Accrual = 2013 Tax Bills</u>					

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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Chicago Heights COUNTY Cook
 FACILITY IDPH LICENSE NUMBER 0049940
 CONTACT PERSON REGARDING THIS REPORT Steve Lavenda
 TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2013 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 2013.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>32-19-417-085-0000</u>	<u>Long Term Care Property</u>	\$ <u>840.83</u>	\$ <u>840.83</u>
2. <u>32-19-417-112-0000</u>	<u>Long Term Care Property</u>	\$ <u>518,863.80</u>	\$ <u>518,863.80</u>
3. <u>32-19-417-018-0000</u>	<u>Long Term Care Property</u>	\$ <u>748.84</u>	\$ <u>748.84</u>
4. <u>32-19-417-098-0000</u>	<u>Long Term Care Property</u>	\$ <u>212.49</u>	\$ <u>212.49</u>
5. <u>32-19-417-101-0000</u>	<u>Long Term Care Property</u>	\$ <u>994.20</u>	\$ <u>994.20</u>
6. <u>32-19-417-102-0000</u>	<u>Long Term Care Property</u>	\$ <u>994.20</u>	\$ <u>994.20</u>
7. <u>32-19-417-103-0000</u>	<u>Long Term Care Property</u>	\$ <u>994.20</u>	\$ <u>994.20</u>
8. <u>32-19-417-104-0000</u>	<u>Long Term Care Property</u>	\$ <u>994.20</u>	\$ <u>994.20</u>
9. <u>32-19-417-105-0000</u>	<u>Long Term Care Property</u>	\$ <u>447.78</u>	\$ <u>447.78</u>
10. <u>See Supplemental</u>		\$ <u>66,735.51</u>	\$ <u>7,207.56</u>
TOTALS		\$ <u><u>591,826.05</u></u>	\$ <u><u>532,298.10</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? X YES 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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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.**

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Chicago Heights COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049940

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 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 2000.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>32-19-417-049-0000</u>	<u>Long Term Care Property</u>	\$ <u>447.78</u>	\$ <u>447.78</u>
2.	<u>32-19-417-052-0000</u>	<u>Long Term Care Property</u>	\$ <u>447.78</u>	\$ <u>447.78</u>
3.	<u>32-19-417-053-0000</u>	<u>Long Term Care Property</u>	\$ <u>447.78</u>	\$ <u>447.78</u>

Facility Name & ID Number Aperion Care Chicago Heights

0049940 Report Period Beginning:

01/01/14 Ending:

12/31/14

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 67,120 B. General Construction Type: Exterior Brick/Blocks 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>72,000</u>	<u>2008</u>	<u>\$ 240,000</u>	<u>1</u>
2	<u>Allocated from 8131 N. Monticello</u>			<u>7,735</u>	<u>2</u>
3	TOTALS	72,000		\$ 247,735	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	200		2008	1967	\$ 3,912,270	\$ 61,549	40	\$ 97,807	\$ 36,258	\$ 652,047	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		2008		10,546		20	527	527	3,270	9
10	Various		2009		327,582		20	21,287	21,287	122,987	10
11	Various		2010		106,517		20	11,068	11,068	50,009	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

*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
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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	<u>Related Building Company (Pages 12F & 12G)</u>		1,105,185	84,274		55,259	(29,015)	343,205	67
68	<u>Related Party Allocations (Pages 12H & 12I)</u>		96,401	6,595		3,533	(3,062)	14,943	68
69	<u>Financial Statement Depreciation</u>			102,366			(102,366)		69
70	TOTAL (lines 4 thru 69)		\$ 5,558,501	\$ 254,784		\$ 189,481	\$ (65,303)	\$ 1,186,461	70

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

Facility Name & ID Number Aperion Care Chicago Heights# 0049940

Report Period Beginning:

01/01/14

Ending:

12/31/14**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		\$ 5,558,501	\$ 254,784		\$ 189,481	\$ (65,303)	\$ 1,186,461	1
2	Improvements - John Rickolf Sheet Metal Co	2011	2,725		20	136	136	431	2
3	Econocare	2011	26,048		20	1,302	1,302	5,210	3
4	Fire Pros, Inc	2011	4,475		20	224	224	820	4
5	Gomez & Sons Concrete	2011	16,550		20	828	828	2,965	5
6	2 Annunciators	2012	3,815		20	381	381	1,113	6
7	Fire Protection	2012	4,530		20	453	453	1,321	7
8	Floor Drain & Hydro Jet Drain	2012	5,275		20	528	528	1,539	8
9	Kitchen A/C System	2012	13,900		20	1,390	1,390	3,707	9
10	Pro-Wiring & Wire Molds	2012	6,660		20	666	666	1,443	10
11	New Pipe And Fittings	2012	4,195		20	419	419	909	11
12	Aluminum & Glass Doors	2012	4,280		20	214	214	499	12
13	Hvac System	2013	44,850		20	2,243	2,243	4,485	13
14	Cable Wiring	2013	10,914		20	2,183	2,183	4,366	14
15	Window Treatments	2013	9,669		20	1,934	1,934	3,706	15
16	Water Heater	2013	8,131		20	407	407	542	16
17	Kitchenette Cabinets And Related Fixtures	2013	18,322		20	916	916	992	17
18	Frozen Pipe Repair	2013	2,665		20	133	133	244	18
19	Offices A/C Repair	2013	2,537		20	127	127	211	19
20	Pipe Electrical Power To Walk Ins From Generator	2014	3,543		20	162	162	162	20
21	Furnish Elevations Vinyl Flooring For Lobby	2014	2,500		20	375	375	375	21
22	New Vinyl Plank Flooring, Including Floor Prep For Main Entry I	2014	8,500		20	1,558	1,558	1,558	22
23	24 Entry Door Frames	2014	20,400		20	113	113	113	23
24	Illuminated Post And Cabinet Sign Installation	2014	10,382		20	288	288	288	24
25	Lock Installation	2014	2,600		20	43	43	43	25
26	Emergency Outlets In Hallways And Offices; Replace Dryer Discon	2014	14,300		20	179	179	179	26
27	Sidewalk Removal And Replacement	2014	3,983		20	66	66	66	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,814,250	\$ 254,784		\$ 206,749	\$ (48,035)	\$ 1,223,748	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	Totals from Page 12B, Carried Forward		\$ 5,814,250	\$ 254,784		\$ 206,749	\$ (48,035)	\$ 1,223,748	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
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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)		\$ 5,814,250	\$ 254,784		\$ 206,749	\$ (48,035)	\$ 1,223,748	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	Totals from Page 12C, Carried Forward		\$ 5,814,250	\$ 254,784		\$ 206,749	\$ (48,035)	\$ 1,223,748	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
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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)		\$ 5,814,250	\$ 254,784		\$ 206,749	\$ (48,035)	\$ 1,223,748	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	Totals from Page 12D, Carried Forward		\$ 5,814,250	\$ 254,784		\$ 206,749	\$ (48,035)	\$ 1,223,748	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
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,814,250	\$ 254,784		\$ 206,749	\$ (48,035)	\$ 1,223,748	34

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

Facility Name & ID Number Aperion Care Chicago Heights# 0049940

Report Period Beginning:

01/01/14

Ending:

12/31/14**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 12E, Carried Forward		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9	NURSE CALL SYSTEM	2008	18,272		20	914	914	6,395	9
10	CEILING TILES	2008	33,092		20	1,655	1,655	11,582	10
11	LIGHT FIXTURES	2008	20,266		20	1,013	1,013	7,093	11
12	WROUGHT IRON RAILINGS	2008	6,398		20	320	320	2,239	12
13	FIRE DAMPERS	2008	2,815		20	141	141	985	13
14	SECURITY CAMERA SYSTEM	2008	12,685		20	634	634	4,440	14
15	ELECTRIC LOCKS, SWITCHES	2008	5,961		20	298	298	2,086	15
16	ROOFING	2008	117,096		20	5,855	5,855	40,984	16
17	ELECTRICAL	2008	5,068		20	253	253	1,774	17
18	EXHAUST FAN SYSTEM/FIRE DAMPER	2008	16,200		20	810	810	5,670	18
19	REHAB MASTER BATH	2008	19,560		20	978	978	6,846	19
20	DOOR & FRAME	2008	3,096		20	155	155	1,084	20
21	EJECTOR PUMP	2008	7,629		20	381	381	2,670	21
22	SIDEWALKS	2008	12,420		20	621	621	4,347	22
23	ROOFING	2008	114,800		20	5,740	5,740	40,180	23
24	DOORS & FRAMES	2008	14,980		20	749	749	5,243	24
25	REBUILD WALL	2008	3,300		20	165	165	1,155	25
26	REHAB MASTER BATH	2008	10,644		20	532	532	3,725	26
27	WINDOWS	2008	18,972		20	949	949	6,640	27
28	FIRE SPRINKLER SYSTEM	2009	58,790		20	2,940	2,940	17,637	28
29	PUMP-HYDRO PNEUMATIC TANK	2009	14,759		20	738	738	4,428	29
30	WATER MAIN	2009	21,100		20	1,055	1,055	6,330	30
31	SHOWER ROOMS #2 AND #3-Walls, Tiles, Electrical, Paint	2009	11,602		20	580	580	3,481	31
32	RENOVATE ROOMS-Ceiling, Paint, Flooring/Tiles, Electrical	2009	73,641		20	3,682	3,682	22,092	32
33	REBUILD DINING ROOM WALLS	2009	3,558		20	178	178	1,067	33
34	TOTAL (lines 1 thru 33)		\$ 626,704	\$		\$ 31,335	\$ 31,335	\$ 210,174	34

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

Facility Name & ID Number Aperion Care Chicago Heights# 0049940

Report Period Beginning:

01/01/14

Ending:

12/31/14**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 12F, Carried Forward		\$ 626,704	\$		\$ 31,335	\$ 31,335	\$ 210,174	1
2	EMERGENCY GENERATOR	2009	69,472		20	3,474	3,474	20,842	2
3	REBUILD DINING ROOM WALLS	2009	3,558		20	178	178	1,067	3
4	SUPPLY/INSTALL COOLER/FREEZER	2009	23,450		20	1,173	1,173	7,035	4
5	PTAC's	2009	48,580		20	2,429	2,429	14,574	5
6	ENTRANCE DOOR LOCKS	2009	5,891		20	295	295	1,767	6
7	SLEEVES FOR PTAC	2009	4,724		20	236	236	1,417	7
8	INSTALL ROOM PTAC'S	2009	30,000		20	1,500	1,500	9,000	8
9	CURTAIN WALL REPLACEMENT	2009	27,200		20	1,360	1,360	8,160	9
10	WINDOW REPLACEMENT	2009	23,975		20	1,199	1,199	7,193	10
11	GENERATOR INSTALL	2009	4,952		20	248	248	1,486	11
12	INSTALL HOT WATER RECIRC. SYSTEM	2009	5,500		20	275	275	1,650	12
13	SUPPLY/INSTALL WATER HEATER	2009	8,920		20	446	446	2,676	13
14	DESIGN FIRE PROTECTION SYSTEM	2009	12,000		20	600	600	3,600	14
15	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	808	15
16	FIRE SPRINKLER SYSTEM	2009	109,181		20	5,459	5,459	27,295	16
17	ALARM SYSTEM	2010	62,230		20	3,112	3,112	15,558	17
18	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	808	18
19	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,730		20	187	187	933	19
20	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	808	20
21	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	808	21
22	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	808	22
23	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,730		20	187	187	933	23
24	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	808	24
25	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	808	25
26	ALARM SYSTEM	2010	8,778		20	439	439	2,195	26
27	2014 Depreciation			84,274			(84,274)		27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,105,185	\$ 84,274		\$ 55,259	\$ (29,015)	\$ 343,205	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	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	Totals from Page 12G, Carried Forward		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010	60,100	1,787	35	1,541	(246)	6,870	3
4									4
5									5
6									6
7									7
8	Leasehold Information								8
9	Allocated from 8131 N. Monticello	2010	26,921	2,704	20	1,346	(1,358)	6,109	9
10	Allocated from 8131 N. Monticello	2013	4,683	468	20	234	(234)	468	10
11	Allocated from YAM Management			1,636			(1,636)		11
12	Allocated from Aperion Care	2010	2,694		20	269	269	1,151	12
13	Allocated from Aperion Care	2012	1,701		20	113	113	285	13
14	Allocated from Aperion Care	2013	302		20	30	30	60	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)		\$ 96,401	\$ 6,595		\$ 3,533	\$ (3,062)	\$ 14,943	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	Totals from Page 12H, Carried Forward		\$ 96,401	\$ 6,595		\$ 3,533	\$ (3,062)	\$ 14,943	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 96,401	\$ 6,595		\$ 3,533	\$ (3,062)	\$ 14,943	34

**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	\$ 547,747	\$ 35,957	\$ 60,803	\$ 24,846	10	\$ 390,249	71
72	Current Year Purchases	54,494	34	2,402	2,368	10	2,402	72
73	Fully Depreciated Assets	79,270				10	79,270	73
74								74
75	TOTALS	\$ 681,511	\$ 35,991	\$ 63,205	\$ 27,214		\$ 471,921	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		CHRYSLER VAN	2009	\$ 10,320	\$	\$ 213	\$ 213	5	\$ 10,320	76
77		09' GMAC SAVANA	2009	37,763		4,600	4,600	5	29,137	77
78		Midas wiper motor for GMC Sav	2014							78
79										79
80	TOTALS			\$ 48,083	\$	\$ 4,813	\$ 4,813		\$ 39,457	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)	\$ 6,791,579	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 290,775	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 274,767	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (16,009)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,735,126	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 Aperion Care Chicago Heights

0049940

Report Period Beginning: 01/01/14

Ending: 12/31/14

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	<u>Allocated from 8131 N. Monticello</u>				<u>791</u>			5
6								6
7	TOTAL				\$ 791			7

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. _____ /2015 \$ _____

13. _____ /2016 \$ _____

14. _____ /2017 \$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 15,682

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	<u>Facility Truck Rental</u>		\$	\$ <u>555</u>	17
18	<u>Facility</u>	<u>Acura MDX/2012</u>		<u>645</u>	18
19	<u>Allocated from YAM Consulting</u>			<u>2,461</u>	19
20	<u>See Supplemental</u>			<u>6,267</u>	20
21	TOTAL		\$	\$ 9,928	21

* 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 Aperion Care Chicago Heights # 0049940 Report Period Beginning: 01/01/14 Ending: 12/31/14
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			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 24,871	\$		\$ 24,871	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			9,927			9,927	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			48,719			48,719	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>See Supplemental</u>									13
14	TOTAL			\$		\$ 83,517	\$		\$ 83,517	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 Aperion Care Chicago Heights# 0049940Report Period Beginning: 01/01/14

Ending:

12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14

(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	\$ 391,968	\$ 613,557	1
2	Cash-Patient Deposits	193,350	193,350	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,810,535	1,810,535	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	109,638	109,638	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	2,502	42,037	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,507,993	\$ 2,769,117	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		813,733	13
14	Buildings, at Historical Cost		2,124,302	14
15	Leasehold Improvements, at Historical Cost	517,287	1,785,387	15
16	Equipment, at Historical Cost	548,846	874,159	16
17	Accumulated Depreciation (book methods)	(490,361)	(1,667,269)	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):	4,073,982	7,437,370	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,649,754	\$ 11,367,682	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,157,747	\$ 14,136,799	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 337,993	\$ 349,993	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	189,125	189,125	28
29	Short-Term Notes Payable	1,434,000	1,434,000	29
30	Accrued Salaries Payable	222,160	222,160	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,866	7,866	31
32	Accrued Real Estate Taxes(Sch.IX-B)		527,393	32
33	Accrued Interest Payable	5,557	37,484	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Attached Schedule	2,346	2,346	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,199,047	\$ 2,770,367	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable		7,414,726	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	See Attached Schedule	2,245,301	2,245,301	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,245,301	\$ 9,660,027	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,444,348	\$ 12,430,394	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,713,399	\$ 1,706,405	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,157,747	\$ 14,136,799	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,153,777	1
2	Restatements (describe):		2
3	Rounding	3	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,153,780	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,307,510	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(747,891)	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)	\$ 559,619	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,713,399	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	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 11,056,535	1
2	Discounts and Allowances for all Levels	(2,032,557)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,023,978	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	74,239	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 74,239	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	16	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 16	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	824	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 824	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	199,868	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 199,868	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,298,925	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,240,526	31
32	Health Care	2,481,629	32
33	General Administration	2,048,822	33
B. Capital Expense			
34	Ownership	1,389,698	34
C. Ancillary Expense			
35	Special Cost Centers	295,356	35
36	Provider Participation Fee	535,384	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,991,415	40
41	Income before Income Taxes (line 30 minus line 40)**	1,307,510	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,307,510	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 8,995,853	44
45	Private Pay - Net Inpatient Revenue	28,125	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,023,978	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? **Not Complete** If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

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

Facility Name & ID Number Aperion Care Chicago Heights

0049940

Report Period Beginning:

01/01/14

Ending:

12/31/14

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	1,928	2,215	\$ 90,092	\$ 40.67	1
2	Assistant Director of Nursing	1,744	2,590	82,401	31.82	2
3	Registered Nurses	9,751	10,753	327,774	30.48	3
4	Licensed Practical Nurses	19,430	20,884	544,273	26.06	4
5	CNAs & Orderlies	51,175	54,588	572,077	10.48	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,109	2,282	44,071	19.31	8
9	Activity Director	1,928	2,080	35,262	16.95	9
10	Activity Assistants	8,153	8,641	74,548	8.63	10
11	Social Service Workers	34,857	37,270	530,915	14.25	11
12	Dietician					12
13	Food Service Supervisor	1,000	1,168	14,833	12.70	13
14	Head Cook					14
15	Cook Helpers/Assistants	18,176	19,307	209,695	10.86	15
16	Dishwashers					16
17	Maintenance Workers	19,885	20,911	217,807	10.42	17
18	Housekeepers	2,024	2,080	40,031	19.25	18
19	Laundry	3,875	4,127	40,235	9.75	19
20	Administrator	1,936	2,200	141,765	64.44	20
21	Assistant Administrator	976	1,080	32,110	29.73	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,257	6,965	141,654	20.34	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,889	2,113	32,762	15.50	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	187,093	201,254	\$ 3,172,305 *	\$ 15.76	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	404	\$ 22,195	01-03	35
36	Medical Director	Monthly	6,600	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	288	28,468	10-03	38
39	Pharmacist Consultant	Monthly	13,448	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	18	1,100	11-03	44
45	Social Service Consultant	65	3,999	12-03	45
46	Other(specify)				46
47					47
48	Psychiatric MD	Monthly	12,600	10-03	48
49	TOTAL (lines 35 - 48)	775	\$ 88,410		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. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Heather Bassett	Administrator	0.00%	\$ 166,245	Workers' Compensation Insurance	\$ 71,703	IDPH License Fee	\$ 3,980	
Solomon Mizrahi	Asst Admin	0.00%	7,630	Unemployment Compensation Insurance	90,754	Advertising: Employee Recruitment	3,325	
				FICA Taxes	229,013	Health Care Worker Background Check	3,508	
				Employee Health Insurance	17,406	(Indicate # of checks performed <u>98</u>)		
				Employee Meals	27,558	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	12,432	
				401K Expense	2,962	Licenses & Permits	1,327	
				Other Employee Benefits	1,168	Allocated from YAM Consulting	27	
				Employee Physicals	640	Allocated from YAM Management	636	
						See Supplemental Schedule	3,498	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
					\$ 441,204	\$ 28,733		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description				Description			Description	
Amount				Line #			Amount	
Aperion Care- Management Fees							Out-of-State Travel	
\$ 232,693							\$	
YAM Consulting- Administrative Consultant								
15,000							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$ 247,693				\$			4,659	
							Allocated from YAM Consulting	
							700	
							Allocated from YAM Management	
							279	
							See Supplemental Schedule	
							1,975	
							Entertainment Expense	
							()	
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)							TOTAL	
\$ 439,274				\$			\$ 7,613	

* Attach copy of IMRF notifications

**See instructions.

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

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	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	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ILCLTC- \$14,022
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 1,175 Line 10-02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 535,384
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 27,558 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
 - a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
 - b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
 - c. What percent of all travel expense relates to transportation of nurses and patients? 100% ln 14
 - d. Have vehicle usage logs been maintained? N/A
 - e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
 - f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
 - g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.