



Facility Name & ID Number Aperion Care Dolton

# 0051151 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	80	Skilled (SNF)	80	29,200	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	80	TOTALS	80	29,200	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	21,839	172	4,836	26,847	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	21,839	172	4,836	26,847	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.94%

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 10/1/2010

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

YES  Date 10/1/2010 NO

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

YES  NO  If YES, enter number of beds certified 39 and days of care provided 3,804

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  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 &amp; ID Number

Aperion Care Dolton

# 0051151

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
	<b>A. General Services</b>										
1	Dietary	184,560	15,153	26,446	226,159		226,159	(18,736)	207,423		1
2	Food Purchase		140,586		140,586		140,586	(9)	140,577		2
3	Housekeeping	131,916	14,950		146,866		146,866		146,866		3
4	Laundry	327	14,874		15,201		15,201		15,201		4
5	Heat and Other Utilities			84,084	84,084		84,084	(3,078)	81,006		5
6	Maintenance	45,187	47,053	45,991	138,231		138,231	14,447	152,678		6
7	Other (specify):*							1,662	1,662		7
8	<b>TOTAL General Services</b>	361,990	232,616	156,521	751,127		751,127	(5,714)	745,413		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			5,000	5,000		5,000		5,000		9
10	Nursing and Medical Records	1,358,233	65,899	47,420	1,471,552		1,471,552	(13,439)	1,458,113		10
10a	Therapy	74,987	6,841		81,828		81,828		81,828		10a
11	Activities	122,658	7,017	3,358	133,033		133,033		133,033		11
12	Social Services	35,424		1,923	37,347		37,347		37,347		12
13	CNA Training										13
14	Program Transportation			1,593	1,593		1,593	1,775	3,368		14
15	Other (specify):*							2,781	2,781		15
16	<b>TOTAL Health Care and Programs</b>	1,591,302	79,757	59,294	1,730,353		1,730,353	(8,883)	1,721,470		16
	<b>C. General Administration</b>										
17	Administrative	92,455		172,372	264,827		264,827	(114,374)	150,453		17
18	Directors Fees										18
19	Professional Services			272,138	272,138	(3,152)	268,986	(182,521)	86,465		19
20	Dues, Fees, Subscriptions & Promotions			47,373	47,373		47,373	(30,106)	17,267		20
21	Clerical & General Office Expenses	71,604		251,365	322,969		322,969	(130,382)	192,587		21
22	Employee Benefits & Payroll Taxes			412,219	412,219		412,219		412,219		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,783	2,783		2,783	1,131	3,914		24
25	Other Admin. Staff Transportation			268	268		268	3,901	4,169		25
26	Insurance-Prop.Liab.Malpractice			104,990	104,990		104,990	4,852	109,842		26
27	Other (specify):*							9,910	9,910		27
28	<b>TOTAL General Administration</b>	164,059		1,263,508	1,427,567	(3,152)	1,424,415	(437,589)	986,826		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,117,351	312,373	1,479,323	3,909,047	(3,152)	3,905,895	(452,186)	3,453,709		29

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

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

Facility Name &amp; ID Number

Aperion Care Dolton

#0051151

Report Period Beginning:

01/01/14

Ending:

12/31/14

## 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	
	<b>D. Ownership</b>											
30	Depreciation			58,626	58,626		58,626	(23,446)	35,180			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			29,361	29,361		29,361	606	29,967			32
33	Real Estate Taxes			329,767	329,767	3,152	332,919	1,519	334,438			33
34	Rent-Facility & Grounds			396,053	396,053		396,053	(16,697)	379,356			34
35	Rent-Equipment & Vehicles			7,858	7,858		7,858	3,672	11,530			35
36	Other (specify):*			9,453	9,453		9,453	(9,453)				36
37	<b>TOTAL Ownership</b>			831,118	831,118	3,152	834,270	(43,799)	790,471			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,728	539,658	541,386		541,386	(71,672)	469,714			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			184,891	184,891		184,891		184,891			42
43	Other (specify):*			119,531	119,531		119,531	(119,531)				43
44	<b>TOTAL Special Cost Centers</b>		1,728	844,080	845,808		845,808	(191,203)	654,605			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,117,351	314,101	3,154,521	5,585,973		5,585,973	(687,188)	4,898,785			45

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

Facility Name & ID Number Aperion Care Dolton

# 0051151

Report Period Beginning: 01/01/14

Ending: 12/31/14

**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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
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	(3,501)	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	(25,983)	30		9
10	Interest and Other Investment Income	(1,232)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(9)	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	(6,760)	21		19
20	Contributions	(30,072)	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	(149,499)	21		24
25	Fund Raising, Advertising and Promotional	(19,231)	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	(123,894)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (360,181)</b>		<b>\$</b>	<b>30</b>

**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	
		<b>Amount</b>	<b>Reference</b>	
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)	(327,007)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (327,007)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (687,188)</b>		<b>37</b>

\*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	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
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	<b>TOTAL (C): (sum of lines 38-46)</b>			<b>\$</b>		<b>47</b>

<b>BHF USE ONLY</b>					
48		49		50	51
					52

Aperion Care Dolton

ID# 0051151

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Additional R&M	\$ 20,142	06	1
2	PAC Dues	(1,326)	20	2
3	Bank Charges	(6,485)	21	3
4	Theft & Damage Loss	(351)	21	4
5	Non-Allowable Fees	(97,300)	43	5
6	Amortization of Loan Costs	(9,453)	36	6
7	Misc Income	(307)	21	7
8	Non-Allowable Legal	(2,023)	19	8
9	Non-Allowable Dues	(300)	20	9
10	Non Allowable Rent	(5,000)	34	10
11	Non Allowable Professional Fees	(20,000)	19	11
12	Website Expense	(1,491)	21	12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>		(123,894)	49

Aperion Care Dolton

ID# 0051151

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	<b>Total</b>		0	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Dolton# 0051151

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)	
	<b>A. General Services</b>													
1	Dietary					(9,540)	102	(9,298)					(18,736)	1
2	Food Purchase	(9)											(9)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(3,501)					193		230				(3,078)	5
6	Maintenance	20,142		2,117		(2,047)	1,670	(7,710)	275				14,447	6
7	Other (specify):*			139		874	331	318					1,662	7
8	<b>TOTAL General Services</b>	<b>16,632</b>		<b>2,256</b>		<b>(10,713)</b>	<b>2,296</b>	<b>(16,690)</b>	<b>505</b>				<b>(5,714)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			1,834		(10,229)		(5,044)					(13,439)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation							1,775					1,775	14
15	Other (specify):*			137		1,784		860					2,781	15
16	<b>TOTAL Health Care and Programs</b>			<b>1,971</b>		<b>(8,445)</b>		<b>(2,409)</b>					<b>(8,883)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(119,284)	1,248		6,020	(2,358)					(114,374)	17
18	Directors Fees													18
19	Professional Services	(22,023)		(53,934)	(43,149)	61	(56,934)	(4,342)	467		(2,667)		(182,521)	19
20	Fees, Subscriptions & Promotions	(31,698)		1,293	18	6	244	10	21				(30,106)	20
21	Clerical & General Office Expenses	(164,893)		14,067	17,313	(8,589)	13,886	(2,750)	584				(130,382)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			575	11	170	107	268					1,131	24
25	Other Admin. Staff Transportation			1,631	18	1,279	729	244					3,901	25
26	Insurance-Prop.Liab.Malpractice			431	3,613		755	53					4,852	26
27	Other (specify):*			2,745		89	6,371	705					9,910	27
28	<b>TOTAL General Administration</b>	<b>(218,614)</b>		<b>(152,476)</b>	<b>(20,928)</b>	<b>(6,984)</b>	<b>(28,822)</b>	<b>(8,170)</b>	<b>1,072</b>		<b>(2,667)</b>		<b>(437,589)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(201,982)</b>		<b>(148,249)</b>	<b>(20,928)</b>	<b>(26,142)</b>	<b>(26,526)</b>	<b>(27,269)</b>	<b>1,577</b>		<b>(2,667)</b>		<b>(452,186)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Dolton# 0051151

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)	
<b>30</b>	<b>D. Ownership</b>													
	Depreciation	(25,983)				8	626		1,903				(23,446)	30
<b>31</b>	Amortization of Pre-Op. & Org.													31
<b>32</b>	Interest	(1,232)					286		1,552				606	32
<b>33</b>	Real Estate Taxes								1,519				1,519	33
<b>34</b>	Rent-Facility & Grounds	(5,000)		594			(926)		(11,365)				(16,697)	34
<b>35</b>	Rent-Equipment & Vehicles			1,449	93	463	503	942	222				3,672	35
<b>36</b>	Other (specify):*	(9,453)											(9,453)	36
<b>37</b>	<b>TOTAL Ownership</b>	<b>(41,668)</b>		<b>2,043</b>	<b>93</b>	<b>471</b>	<b>489</b>	<b>942</b>	<b>(6,169)</b>				<b>(43,799)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
<b>38</b>	Medically Necessary Transportation													38
<b>39</b>	Ancillary Service Centers									(71,672)			(71,672)	39
<b>40</b>	Barber and Beauty Shops													40
<b>41</b>	Coffee and Gift Shops													41
<b>42</b>	Provider Participation Fee													42
<b>43</b>	Other (specify):*	(116,531)						(3,000)					(119,531)	43
<b>44</b>	<b>TOTAL Special Cost Centers</b>	<b>(116,531)</b>						<b>(3,000)</b>		<b>(71,672)</b>			<b>(191,203)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
<b>45</b>	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(360,181)</b>		<b>(146,206)</b>	<b>(20,835)</b>	<b>(25,671)</b>	<b>(26,037)</b>	<b>(29,327)</b>	<b>(4,592)</b>	<b>(71,672)</b>	<b>(2,667)</b>		<b>(687,188)</b>	<b>45</b>

**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 Page 6-Supplemental		See Page 6-Supplemental		See Page 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	<b>Total</b>		\$			\$	\$ *	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%	2,117	\$ 2,117
16	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	139	139
17	V	10 SALARY- NURSE		APERION CARE	100.00%	1,834	1,834
18	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	137	137
19	V	17 ADMINISTRATIVE		APERION CARE	100.00%	26,089	26,089
20	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	2,714	2,714
21	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	1,293	1,293
22	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	14,067	14,067
23	V	24 SEMINARS		APERION CARE	100.00%	575	575
24	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	1,631	1,631
25	V	26 INSURANCE		APERION CARE	100.00%	431	431
26	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	2,745	2,745
27	V	34 RENT		APERION CARE	100.00%	594	594
28	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	19	19
29	V	35 AUTO LEASE		APERION CARE	100.00%	1,430	1,430
30	V	17 MANAGEMENT FEE	145,373	APERION CARE	100.00%		(145,373)
31	V	19 HOME OFFICE	53,357	APERION CARE	100.00%		(53,357)
32	V	19 DATA PROCESSING	3,291	APERION CARE			(3,291)
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 202,021			\$ 55,815	\$ * (146,206)

\* 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%	1,248	\$ 1,248
16	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	507	507
17	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	18	18
18	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	17,313	17,313
19	V	24 SEMINARS		APERION FINANCIAL	100.00%	11	11
20	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	18	18
21	V	26 INSURANCE		APERION FINANCIAL	100.00%	3,613	3,613
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	93	93
23	V	19 HOME OFFICE EXPENSE	43,656	APERION FINANCIAL	100.00%		(43,656)
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		\$ 43,656			\$ 22,821	\$ * (20,835)

\* 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	\$	APERION CONSULTING	100.00%	\$ 4,260	\$ 4,260
16	V	5 UTILITIES		APERION CONSULTING	100.00%		
17	V	6 REPAIRS & MAINTENANCE		APERION CONSULTING	100.00%	1,753	1,753
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING	100.00%	874	874
19	V	10 SALARY NURSE		APERION CONSULTING	100.00%	12,271	12,271
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING	100.00%	1,784	1,784
21	V	17 ADMINISTRATIVE		APERION CONSULTING	100.00%		
22	V	19 PROFESSIONAL FEES		APERION CONSULTING	100.00%	61	61
23	V	20 FEES, SUBSCRIPTIONS		APERION CONSULTING	100.00%	6	6
24	V	21 CLERICAL & GENERAL		APERION CONSULTING	100.00%	750	750
25	V	24 SEMINARS		APERION CONSULTING	100.00%	170	170
26	V	25 AUTO AND TRAVEL		APERION CONSULTING	100.00%	1,279	1,279
27	V	26 INSURANCE		APERION CONSULTING	100.00%		
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CONSULTING	100.00%	89	89
29	V	30 DEPRECIATION		APERION CONSULTING	100.00%	8	8
30	V	35 AUTO LEASE		APERION CONSULTING	100.00%	463	463
31	V	10 CONSULTING	22,500	APERION CONSULTING	100.00%		(22,500)
32	V	01 DIETICIAN	13,800	APERION CONSULTING	100.00%		(13,800)
33	V	06 PAINTER	800	APERION CONSULTING	100.00%		(800)
34	V	06 PROJECT MANAGER	3,000	APERION CONSULTING	100.00%		(3,000)
35	V	21 RECEIVABLES	9,339	APERION CONSULTING	100.00%		(9,339)
36	V						
37	V						
38	V						
39	Total		\$ 49,439			\$ 23,768	\$ * (25,671)

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

Facility Name &amp; ID Number

Aperion Care Dolton

# 0051151

Report Period Beginning:

01/01/14

Ending:

12/31/14

## 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%	\$ 102	\$	102	15
16	V	5 UTILITIES		YAM MANAGEMENT, LLC	100.00%	193		193	16
17	V	6 REPAIRS & MAINTENANCE		YAM MANAGEMENT, LLC	100.00%	1,670		1,670	17
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		YAM MANAGEMENT, LLC	100.00%	331		331	18
19	V	17 ADMINISTRATIVE		YAM MANAGEMENT, LLC	100.00%	6,020		6,020	19
20	V	19 PROFESSIONAL FEES		YAM MANAGEMENT, LLC	100.00%	1,916		1,916	20
21	V	20 FEES, SUBSCRIPTIONS		YAM MANAGEMENT, LLC	100.00%	244		244	21
22	V	21 CLERICAL & GENERAL		YAM MANAGEMENT, LLC	100.00%	32,270		32,270	22
23	V	24 SEMINARS		YAM MANAGEMENT, LLC	100.00%	107		107	23
24	V	25 AUTO AND TRAVEL		YAM MANAGEMENT, LLC	100.00%	729		729	24
25	V	26 INSURANCE		YAM MANAGEMENT, LLC	100.00%	755		755	25
26	V	27 EMP. BEN.-GEN. ADMIN.		YAM MANAGEMENT, LLC	100.00%	6,371		6,371	26
27	V	30 DEPRECIATION		YAM MANAGEMENT, LLC	100.00%	626		626	27
28	V	32 INTEREST		YAM MANAGEMENT, LLC	100.00%	286		286	28
29	V	33 REAL ESTATE TAX		YAM MANAGEMENT, LLC	100.00%				29
30	V	34 RENT		YAM MANAGEMENT, LLC	100.00%	3,909		3,909	30
31	V	34 PARKING RENTAL		YAM MANAGEMENT, LLC	100.00%	165		165	31
32	V	35 AUTO LEASE		YAM MANAGEMENT, LLC	100.00%	503		503	32
33	V								33
34	V	19 ACCOUNTING	12,000	YAM MANAGEMENT, LLC	100.00%			(12,000)	34
35	V								35
36	V	19 BOOKKEEPING	46,850	YAM MANAGEMENT, LLC	100.00%			(46,850)	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		\$ 82,234			\$ 56,197	\$ *	(26,037)	39

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

Facility Name &amp; ID Number

Aperion Care Dolton

# 0051151

Report Period Beginning:

01/01/14

Ending:

12/31/14

## 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	100.00%	\$ 3,348	\$ 3,348
16	V	5		UTILITIES	100.00%		
17	V	6		REPAIRS & MAINTENANCE	100.00%	1,890	1,890
18	V	7		EMP. BEN.-GEN. SERV.	100.00%	318	318
19	V	10		NURSE SALARY	100.00%	14,156	14,156
20	V	15		EMP. BEN.-NURSE	100.00%	860	860
21	V	17		ADMINISTRATIVE	100.00%	6,642	6,642
22	V	19		PROFESSIONAL FEES	100.00%	1,965	1,965
23	V	20		FEES, SUBSCRIPTIONS	100.00%	10	10
24	V	21		CLERICAL & GENERAL	100.00%	5,200	5,200
25	V	24		SEMINARS	100.00%	268	268
26	V	25		AUTO AND TRAVEL	100.00%	244	244
27	V	26		INSURANCE	100.00%	53	53
28	V	27		EMP. BEN.-GEN. ADMIN.	100.00%	705	705
29	V	14		NURSE TRAVEL	100.00%	1,775	1,775
30	V	32		INTEREST	100.00%		
31	V	35		AUTO RENTAL	100.00%	942	942
32	V	10	19,200	NURSE CONSULTING	100.00%		(19,200)
33	V	19	6,307	DATA PROCESSING	100.00%		(6,307)
34	V	01	12,646	DIETICIAN	100.00%		(12,646)
35	V	17	9,000	ADMINISTRATIVE CONSULTANT	100.00%		(9,000)
36	V	43	3,000	MARKETING	100.00%		(3,000)
37	V	6	9,600	PAINTER & PROJECT MANAGER	100.00%		(9,600)
38	V	21	7,950	RECEIVABLE CONSULTANT	100.00%		(7,950)
39	Total		\$ 67,703			\$ 38,376	\$ * (29,327)

\* 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%	\$ 230	\$	230	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC	100.00%	275		275	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC	100.00%	467		467	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC	100.00%	21		21	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC	100.00%	584		584	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC	100.00%	1,903		1,903	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC	100.00%	1,552		1,552	21
22	V	34 RENT		8131 N. MONTICELLO, LLC	100.00%	303		303	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC	100.00%	222		222	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC	100.00%	1,519		1,519	24
25	V								25
26	V	34 RENT	7,000	8131 N. MONTICELLO, LLC	100.00%			(7,000)	26
27	V	34 RENT	4,668	8131 N. MONTICELLO, LLC	100.00%			(4,668)	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		\$ 11,668			\$ 7,076	\$ *	(4,592)	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	\$ 421,598	Renewal Rehab	100.00%	\$ 349,926	\$ (71,672)
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		\$ 421,598			\$ 349,926	\$ * (71,672)

\* 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	\$ 12,699	ProPay HR LLC	24.00%	\$ 10,032	\$ (2,667)
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		\$ 12,699			\$ 10,032	\$ * (2,667)

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

Facility Name & ID Number

Aperion Care Dolton

# 0051151

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	Yosef Meystel Trust	14.750%	Aperion Care Amboy	Amboy				1
2	Shira Berkowitz- Class A	3.000%	Aperion Care Jacksonville	Jacksonville	YAM MANAGEMENT (1/1/14-6/30/14)	SKOKIE	MANAGEMENT CO.	2
3	Jay Meystel Trust- Class B	4.000%	River Crossing Rehab	Galesburg	YAM CONSULTING (1/1/14-6/30/14)	SKOKIE	CONSULTING CO.	3
4	Steven Turofsky- Class B	1.000%	Aperion Care Burbank	Burbank	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	4
5	Frederick S. Frankel- Class B	1.000%	Riverwood Rehab	East Moline	PROPAY	EVANSTON	PAYROLL SERVICES	5
6	Christina Inofre- Class B	1.000%	Aperion Care Bridgeport	Bridgeport	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	6
7	Zvi Feiner- Class B	3.500%	Aperion Care Litchfield	Litchfield	ROOSEVELT RISK MANAGEMENT	SKOKIE	CAPTIVE INSURANCE	7
8	42170 Limited Partnership	6.833%	Aperion Care Springfield	Springfield	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	8
9	1219 Limited Partnership	6.833%	Aperion Care Evanston	Evanston	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	9
10	David A. Berkowitz Revocable Trust- Class B	22.750%	Aperion Care Midlothian	Midlothian	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	10
11	350 Limited Partnership	6.833%	Aperion Care St. Elmo	St. Elmo	APERION ESTATES PERU	PERU, IN	ALF	11
12	Gary Bider	6.833%	Aperion Care Chicago Heights	Chicago Heights				12
13	257 LTD Partnership	6.835%	Aperion Care Forest Park	Forest Park				13
14	417A , LLC	6.833%	Aperion Care Oak Lawn	Oak Lawn				14
15	Joel Meystel	8.000%	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 Dolton

# 0051151

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 Dolton # 0051151 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	1.3	3.25%	Alloc. Salary	\$ 6,280	17-07	1
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.7	3.50%	Alloc. Salary	1,047	17-07	2
3	Joel Meystel	Shareholder	Administrative	8.00%	See Attached	0.7	3.50%	Mgmt/Al Sal	19,345	17-7;17-3	3
4	David Berkowitz	Relative	Administrative	0.00%	See Attached	1.3	3.25%	Alloc. Salary	6,280	17-03	4
5	Fred Frankel	Shareholder	Administrative	1.00%	See Attached	1.3	3.25%	Alloc. Salary	4,527	17-7	5
6	Steve Turofsky	Shareholder	Administrative	1.00%	See Attached	1.3	3.25%	Alloc. Salary	4,949	17-7	6
7	Christina Inofre	Shareholder	Nursing	1.00%	See Attached	1.3	3.25%	Alloc. Salary	3,820	10-07	7
8	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.1	3.03%	Alloc. Salary	689	21-7	8
9	Shimon Meystel	Relative	Clerical	0.00%	See Attached	1.3	3.25%	Alloc. Salary	1,265	21-7	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	\$ 48,202		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 Dolton

# 0051151

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 Dolton

# 0051151

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	13,503	2,117	1
2	7	EMP. BEN.-GEN. SERV. & DIS	ACTUAL CENSUS	431,728	30	4,451		13,503	139	2
3	10	SALARY- NURSE	ACTUAL CENSUS	431,728	30	58,629	58,629	13,503	1,834	3
4	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	4,381		13,503	137	4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	834,151	758,436	13,503	26,089	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	86,759		13,503	2,714	6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	41,339		13,503	1,293	7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	449,771	436,216	13,503	14,067	8
9	24	SEMINARS	ACTUAL CENSUS	431,728	30	18,383		13,503	575	9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	52,156		13,503	1,631	10
11	26	INSURANCE	ACTUAL CENSUS	431,728	30	13,783		13,503	431	11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	87,772		13,503	2,745	12
13	34	RENT	ACTUAL CENSUS	431,728	30	19,000		13,503	594	13
14	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	601		13,503	19	14
15	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	45,731		13,503	1,430	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		\$ 55,815	25

Facility Name & ID Number Aperion Care Dolton

# 0051151

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	13,503	1,248	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	16,216	13,503	507	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	570	13,503	18	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	553,558	596,633	17,313	4
5	24	SEMINARS	ACTUAL CENSUS	431,728	30	342	13,503	11	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	585	13,503	18	6
7	26	INSURANCE	ACTUAL CENSUS	431,728	30	115,531	13,503	3,613	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	2,974	13,503	93	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	\$	22,821	25

Facility Name & ID Number Aperion Care Dolton

# 0051151

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	13,503	\$ 4,260	1
2	5	UTILITIES	ACTUAL CENSUS	431,728	30			13,503		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	56,041	55,918	13,503	1,753	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	431,728	30	27,933		13,503	874	4
5	10	SALARY NURSE	ACTUAL CENSUS	431,728	30	392,341	392,341	13,503	12,271	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	57,045		13,503	1,784	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30			13,503		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	1,960		13,503	61	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	180		13,503	6	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	23,973	19,489	13,503	750	10
11	24	SEMINARS	ACTUAL CENSUS	431,728	30	5,431		13,503	170	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	40,886		13,503	1,279	12
13	26	INSURANCE	ACTUAL CENSUS	431,728	30			13,503		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	2,834		13,503	89	14
15	30	DEPRECIATION	ACTUAL CENSUS	431,728	30	263		13,503	8	15
16	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	14,818		13,503	463	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 759,903	\$ 603,946		\$ 23,768	25

Facility Name & ID Number Aperion Care Dolton

# 0051151

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	13,344	\$ 102	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26	5,432	13,344	193	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	47,002	38,824	13,344	1,670	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	375,486	26	9,302	13,344	331	4	
5	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	169,404	169,404	13,344	6,020	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	53,925	13,344	1,916	6	
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	6,855	13,344	244	7	
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	908,031	634,084	13,344	32,270	8
9	24	SEMINARS	ACTUAL CENSUS	375,486	26	3,004	13,344	107	9	
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	20,508	13,344	729	10	
11	26	INSURANCE	ACTUAL CENSUS	375,486	26	21,257	13,344	755	11	
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	179,286	13,344	6,371	12	
13	30	DEPRECIATION	ACTUAL CENSUS	375,486	26	17,623	13,344	626	13	
14	32	INTEREST	ACTUAL CENSUS	375,486	26	8,053	13,344	286	14	
15	33	REAL ESTATE TAX	ACTUAL CENSUS	375,486	26		13,344		15	
16	34	RENT	ACTUAL CENSUS	375,486	26	110,000	13,344	3,909	16	
17	34	PARKING RENTAL	ACTUAL CENSUS	375,486	26	4,655	13,344	165	17	
18	35	AUTO LEASE	ACTUAL CENSUS	375,486	26	14,167	13,344	503	18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS				\$ 1,581,370	\$ 845,178		\$ 56,197	25	

Facility Name & ID Number Aperion Care Dolton

# 0051151

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	13,344	\$ 3,348	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26			13,344		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	53,189	53,189	13,344	1,890	3
4	7	EMP. BEN.-GEN. SERV.	ACTUAL CENSUS	375,486	26	8,951		13,344	318	4
5	10	NURSE SALARY	ACTUAL CENSUS	375,486	26	398,330	398,330	13,344	14,156	5
6	15	EMP. BEN.-NURSE	ACTUAL CENSUS	375,486	26	24,191		13,344	860	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	186,891	186,891	13,344	6,642	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	55,290		13,344	1,965	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	291		13,344	10	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	146,322	139,573	13,344	5,200	10
11	24	SEMINARS	ACTUAL CENSUS	375,486	26	7,546		13,344	268	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	6,873		13,344	244	12
13	26	INSURANCE	ACTUAL CENSUS	375,486	26	1,489		13,344	53	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	19,826		13,344	705	14
15	14	NURSE TRAVEL	ACTUAL CENSUS	375,486	26	49,952		13,344	1,775	15
16	32	INTEREST	ACTUAL CENSUS	375,486	26	1		13,344		16
17	35	AUTO RENTAL	ACTUAL CENSUS	375,486	26	26,512		13,344	942	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,079,857	\$ 872,186		\$ 38,376	25

Facility Name & ID Number Aperion Care Dolton

# 0051151

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	\$ 26,847	\$ 230	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	807,214	30	8,268	26,847	275	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	807,214	30	14,051	26,847	467	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	807,214	30	646	26,847	21	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	807,214	30	17,570	26,847	584	5
6	30	DEPRECIATION	ACTUAL CENSUS	807,214	30	57,207	26,847	1,903	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	807,214	30	46,653	26,847	1,552	7
8	34	RENT	ACTUAL CENSUS	807,214	30	9,100	26,847	303	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	807,214	30	6,667	26,847	222	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	807,214	30	45,673	26,847	1,519	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	\$		\$ 7,076	25

Facility Name & ID Number Aperion Care Dolton

# 0051151

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

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

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

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 Sevices	Direct		\$	\$		\$ 349,926	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				\$	\$		\$ 349,926	25

Facility Name & ID Number Aperion Care Dolton

# 0051151

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		\$	\$		\$ 10,032	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				\$	\$		\$ 10,032	25

Facility Name & ID Number Aperion Care Dolton

# 0051151

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	<b>TOTALS</b>				\$	\$		\$	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		8	9	10	11						
		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			
	<b>A. Directly Facility Related</b>																	
	<b>Long-Term</b>																	
1							\$	\$			\$	1						
2												2						
3												3						
4												4						
5												5						
	<b>Working Capital</b>																	
6	First Midwest Bank		X	Line of Credit				770,910			26,969	6						
7	Insurance Policies		X								2,392	7						
8												8						
9	<b>TOTAL Facility Related</b>						\$	\$ 770,910			\$ 29,361	9						
	<b>B. Non-Facility Related*</b>																	
10	Interest Income		X								(1,232)	10						
11	Allocated from 8131 N. Monticello										1,552	11						
12	Allocated from YAM Management										286	12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 606	14						
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 770,910			\$ 29,967	15						

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.)

Facility Name & ID Number

Aperion Care Dolton

# 0051151

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

\* 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**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>													
1. Real Estate Tax accrual used on 2013 report.		\$	<u>304,881</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>318,843</u>		2										
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>13,962</u>		3										
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>317,324</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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<u>3,152</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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6										
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>334,438</u>		7										
Real Estate Tax History:															
Real Estate Tax Bill for Calendar Year:	2009	_____	8	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;"><b>FOR BHF USE ONLY</b></td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2013 \$ _____</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$ _____</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$ _____</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$ _____</td> </tr> </table>		<b>FOR BHF USE ONLY</b>		13	FROM R. E. TAX STATEMENT FOR 2013 \$ _____	14	PLUS APPEAL COST FROM LINE 5 \$ _____	15	LESS REFUND FROM LINE 6 \$ _____	16	AMOUNT TO USE FOR RATE CALCULATION \$ _____
<b>FOR BHF USE ONLY</b>															
13	FROM R. E. TAX STATEMENT FOR 2013 \$ _____														
14	PLUS APPEAL COST FROM LINE 5 \$ _____														
15	LESS REFUND FROM LINE 6 \$ _____														
16	AMOUNT TO USE FOR RATE CALCULATION \$ _____														
	2010	<u>231,100</u>	9												
	2011	<u>280,833</u>	10												
	2012	<u>304,881</u>	11												
	2013	<u>317,324</u>	12												
<u>Allocated from 8131 N. Monticello = \$1,519</u>															
<u>2014 Accrual = 2013 Tax</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 Dolton COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0051151

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>29-02-414-056-0000</u>	<u>Long Term Care Property</u>	\$ <u>299,182.56</u>	\$ <u>299,182.56</u>
2. <u>29-02-422-001-0000</u>	<u>Long Term Care Property</u>	\$ <u>18,141.19</u>	\$ <u>18,141.19</u>
3. <u>10-23-325-045-0000</u>	<u>Allocated from 8131 N. Monticello</u>	\$ <u>64,433.32</u>	\$ <u>1,877.22</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>381,757.07</u></u>	\$ <u><u>319,200.97</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.



4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

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

If YES, attach an explanation & 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 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Aperion Care Dolton

# 0051151 Report Period Beginning:

01/01/14 Ending:

12/31/14

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 17,952 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories \_\_\_\_\_

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:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Allocated from 8131 N. Monticello</u>			\$ <u>2,960</u>	1
2					2
3	<b>TOTALS</b>			\$ <b>2,960</b>	3

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
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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
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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 &amp; 12G)</u>								67
68	<u>Related Party Allocations (Pages 12H &amp; 12I)</u>			36,888	2,524	1,353	(1,171)	5,718	68
69	<u>Financial Statement Depreciation</u>				58,626		(58,626)		69
70	<b>TOTAL (lines 4 thru 69)</b>		\$	36,888	\$ 61,150	\$ 1,353	\$ (59,797)	\$ 5,718	70

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

Facility Name & ID Number **Aperion Care Dolton**

# **0051151**

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	<b>Totals from Page 12A, Carried Forward</b>		\$ 36,888	\$ 61,150		\$ 1,353	\$ (59,797)	\$ 5,718	1
2	Fire Sprinkler System	2011	2,500		20	250	250	792	2
3	Fire Sprinkler System	2011	68,524		20	6,852	6,852	21,699	3
4	Tpo Roofing System	2011	76,040		20	7,604	7,604	29,149	4
5	Flooring / Window Treatments / Signage	2011	45,704		20	2,285	2,285	7,808	5
6	Handrails / Bumper & Corner Guards / Chandeliers	2011	14,641		20	732	732	2,501	6
7	Cubicle Curtains / Wallcovering	2011	33,328		20	1,666	1,666	5,694	7
8	Cove Base / Carpeting / Tiling	2011	6,237		20	312	312	1,117	8
9	Wallcovering	2011	15,979		20	799	799	2,863	9
10	Window Treatments	2011	5,755		20	288	288	1,031	10
11	Corner & Bumper Guards / Handrails	2011	14,636		20	732	732	2,622	11
12	Air Handler & Condensing Unit	2012	9,860		20	658	658	1,644	12
13	Aluminum Face Panels Installation	2014	5,867		20	163	163	163	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
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23									23
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 335,959	\$ 61,150		\$ 23,694	\$ (37,456)	\$ 82,800	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	<b>Totals from Page 12B, Carried Forward</b>		\$ <b>335,959</b>	\$ <b>61,150</b>		\$ <b>23,694</b>	\$ <b>(37,456)</b>	\$ <b>82,800</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>335,959</b>	\$ <b>61,150</b>		\$ <b>23,694</b>	\$ <b>(37,456)</b>	\$ <b>82,800</b>	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	<b>Totals from Page 12C, Carried Forward</b>		\$ <b>335,959</b>	\$ <b>61,150</b>		\$ <b>23,694</b>	\$ <b>(37,456)</b>	\$ <b>82,800</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>335,959</b>	\$ <b>61,150</b>		\$ <b>23,694</b>	\$ <b>(37,456)</b>	\$ <b>82,800</b>	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	<b>Totals from Page 12D, Carried Forward</b>		\$ <b>335,959</b>	\$ <b>61,150</b>		\$ <b>23,694</b>	\$ <b>(37,456)</b>	\$ <b>82,800</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>335,959</b>	\$ <b>61,150</b>		\$ <b>23,694</b>	\$ <b>(37,456)</b>	\$ <b>82,800</b>	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	<b>Totals from Page 12E, Carried Forward</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements</b>								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
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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	<b>TOTAL (lines 1 thru 33)</b>		\$	\$		\$	\$	\$	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	<b>Totals from Page 12F, Carried Forward</b>		\$	\$		\$	\$	\$	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	<b>TOTAL (lines 1 thru 33)</b>		\$	\$		\$	\$	\$	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	<b>Totals from Page 12G, Carried Forward</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	<b>Allocated from 8131 N. Monticello</b>	<b>2010</b>	<b>22,999</b>	<b>684</b>	<b>35</b>	<b>590</b>	<b>(94)</b>	<b>2,629</b>	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Information</b>								8
9	<b>Allocated from 8131 N. Monticello</b>	<b>2010</b>	<b>10,302</b>	<b>1,035</b>	<b>20</b>	<b>515</b>	<b>(520)</b>	<b>2,338</b>	9
10	<b>Allocated from 8131 N. Monticello</b>	<b>2013</b>	<b>1,792</b>	<b>179</b>	<b>20</b>	<b>90</b>	<b>(89)</b>	<b>179</b>	10
11	<b>Allocated from YAM Management</b>			<b>626</b>			<b>(626)</b>		11
12	<b>Allocated from Aperion Care</b>	<b>2010</b>	<b>1,030</b>		<b>20</b>	<b>103</b>	<b>103</b>	<b>440</b>	12
13	<b>Allocated from Aperion Care</b>	<b>2012</b>	<b>650</b>		<b>20</b>	<b>43</b>	<b>43</b>	<b>109</b>	13
14	<b>Allocated from Aperion Care</b>	<b>2013</b>	<b>115</b>		<b>20</b>	<b>12</b>	<b>12</b>	<b>23</b>	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	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>36,888</b>	\$ <b>2,524</b>		\$ <b>1,353</b>	\$ <b>(1,171)</b>	\$ <b>5,718</b>	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	<b>Totals from Page 12H, Carried Forward</b>		\$ <b>36,888</b>	\$ <b>2,524</b>		\$ <b>1,353</b>	\$ <b>(1,171)</b>	\$ <b>5,718</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>36,888</b>	\$ <b>2,524</b>		\$ <b>1,353</b>	\$ <b>(1,171)</b>	\$ <b>5,718</b>	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	\$ 72,108	\$	\$ 8,749	\$ 8,749	10	\$ 43,838	71
72	Current Year Purchases	16,738	18	2,529	2,511	10	2,529	72
73	Fully Depreciated Assets	4,518				10	4,518	73
74								74
75	TOTALS	\$ 93,364	\$ 18	\$ 11,278	\$ 11,260		\$ 50,885	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		Allocated from Aperion Care	2014	\$ 1,064	\$	\$ 213	\$ 213	5	\$ 747	76
77										77
78										78
79										79
80	TOTALS			\$ 1,064	\$	\$ 213	\$ 213		\$ 747	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)	\$ 433,347	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 61,168	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 35,185	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (25,983)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 134,433	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 Dolton

# 0051151

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: Unrelated Lease

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:		80		\$ 379,053			3
4	Additions							4
5								5
6	Allocated from 8131 N. Monticello				303			6
7	TOTAL		80		\$ 379,356			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: \$ 8,192

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from YAM Consulting		\$ _____	\$ 942	17
18	Allocated from YAM Management			503	18
19	Allocated from Aperion Consulting			463	19
20	Allocated from Aperion Care			1,430	20
21	TOTAL		\$ _____	\$ 3,338	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 Dolton # 0051151 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><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></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><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
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**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5	6	7	8	
			Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)				
			Units of Service	Cost	Units	Cost							
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	153,768	\$			\$	153,768	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				76,118					76,118	2
3	Licensed Recreational Therapist		hrs										3
4	Licensed Physical Therapist	39 - 03	hrs				191,092					191,092	4
5	Physician Care		visits										5
6	Dental Care		visits										6
7	Work Related Program		hrs										7
8	Habilitation		hrs										8
9	Pharmacy	39 - 03	# of prescripts				115,169					115,169	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>						3,511		1,728			5,239	13
14	<b>TOTAL</b>			\$		\$	539,658	\$	1,728		\$	541,386	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 Dolton# 0051151Report 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*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 185,258	\$	1
2	Cash-Patient Deposits	208,090		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,082,366		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	133,014		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	255,710		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,864,438	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	210,653		15
16	Equipment, at Historical Cost	221,434		16
17	Accumulated Depreciation (book methods)	(203,656)		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):	754,308		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 982,739	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,847,177	\$	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 311,689	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	207,079		28
29	Short-Term Notes Payable	770,910		29
30	Accrued Salaries Payable	150,376		30
31	Accrued Taxes Payable (excluding real estate taxes)	7,355		31
32	Accrued Real Estate Taxes(Sch.IX-B)	317,324		32
33	Accrued Interest Payable	1,639		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	See Attached Schedule	33,004		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,799,376	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,799,376	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,047,801	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,847,177	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>897,802</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Rounding</b>	<b>3</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>897,805</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>354,996</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(205,000)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>149,996</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,047,801</b>	<b>24</b> *

\* 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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 6,483,934	1
2	Discounts and Allowances for all Levels	(625,767)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 5,858,167</b>	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	72,096	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 72,096</b>	8
<b>C. Other Operating Revenue</b>			
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	6,117	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	1,151	19
20	Radiology and X-Ray	87	20
21	Other Medical Services	1,812	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 9,167</b>	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	1,232	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 1,232</b>	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	307	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 307</b>	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 5,940,969</b>	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	751,127	31
32	Health Care	1,730,353	32
33	General Administration	1,427,567	33
<b>B. Capital Expense</b>			
34	Ownership	831,118	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	660,917	35
36	Provider Participation Fee	184,891	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 5,585,973</b>	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>354,996</b>	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 354,996</b>	43

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 3,607,774	44
45	Private Pay - Net Inpatient Revenue	38,790	45
46	Medicare - Net Inpatient Revenue	1,970,371	46
47	Other-(specify) <u>Insurance</u>	241,232	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 5,858,167</b>	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 Dolton

# 0051151

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	2,008	2,271	\$ 102,667	\$ 45.21	1
2	Assistant Director of Nursing					2
3	Registered Nurses	4,862	5,500	160,236	29.13	3
4	Licensed Practical Nurses	18,294	20,402	522,199	25.60	4
5	CNAs & Orderlies	45,817	50,629	573,131	11.32	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,806	4,183	74,987	17.93	8
9	Activity Director	2,062	2,310	37,458	16.22	9
10	Activity Assistants	6,920	7,804	85,200	10.92	10
11	Social Service Workers	1,800	2,211	35,424	16.02	11
12	Dietician					12
13	Food Service Supervisor	1,639	1,749	32,544	18.61	13
14	Head Cook					14
15	Cook Helpers/Assistants	13,081	15,296	152,016	9.94	15
16	Dishwashers					16
17	Maintenance Workers	1,924	2,080	45,187	21.72	17
18	Housekeepers	11,629	13,091	131,916	10.08	18
19	Laundry	36	36	327	9.08	19
20	Administrator	2,016	2,154	92,455	42.92	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,538	6,146	71,604	11.65	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					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	121,432	135,862	\$ 2,117,351 *	\$ 15.58	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 26,446	01-03	35
36	Medical Director	Monthly	5,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	560	41,700	10-03	38
39	Pharmacist Consultant	Monthly	5,720	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	61	3,358	11-03	44
45	Social Service Consultant	32	1,923	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	653	\$ 84,147		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		
Moshe Freedman	Administrator	0.00%	\$ 92,455	Workers' Compensation Insurance	\$ 74,427	IDPH License Fee	\$		
				Unemployment Compensation Insurance	51,212	Advertising: Employee Recruitment	627		
				FICA Taxes	161,511	Health Care Worker Background Check	1,982		
				Employee Health Insurance	89,549	(Indicate # of checks performed <u>107</u> )			
				Employee Meals		Patient Background Checks			
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	11,411		
				Union Pension Fund	15,355	License & Permits	1,655		
				401K Expense	1,843	Allocated from YAM Consulting	10		
				Employee Benefits - Other	18,242	Allocated From YAM Mgmt	244		
				Employee Physicals	80	See Supplemental Schedule	1,338		
						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 Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)		
\$ 92,455				\$ 412,219			\$ 17,267		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description	Amount			Description	Line #	Amount	Description	Amount	
Management Fees- Joel Meystel	\$ 18,000					\$	Out-of-State Travel	\$	
Management Fees- Aperion Care	145,373								
YAM Administrative Consulting	9,000						In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense		2,783
\$ 172,373				\$			Allocated from YAM Consulting		268
C. Professional Services							Allocated from YAM Management		107
Vendor/Payee	Type	Amount					See Supplemental Schedule		756
YAM Consulting	Data Processing	\$ 6,307					Entertainment Expense		( )
YAM Management	Accounting	12,000					(agree to Sch. V, line 24, col. 8)		
FRR	Accounting	15,538					TOTAL		\$ 3,914
Personnel Planners, Inc	Unemployment Consultg	1,865							
First Real Estate Services	R/E Appraisal	2,750							
MTS Consulting, LLC	Tax Consulting	836							
Skidelsky & Associates	Real Estate TaxObjection/Appel	220							
Wescom Solutions	Data Processing	7,374							
ProPay HR	Payroll Services	12,699							
YAM Management	Bookkeeping Services	46,850							
Pendelum, LLC	Risk Management	2,604							
See Supplemental Schedule		163,096							
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)									
\$ 272,139									

\* 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	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Aperion Care Dolton# 0051151

Report Period Beginning:

01/01/14

Ending:

12/31/14**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- \$4,018
- (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. \$ 16,570 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 184,891  
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. \$ N/A Has any meal income been offset against related costs? N/A 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.