



Facility Name & ID Number Aperion Care International

# 0050187 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	218	Skilled (SNF)	218	79,570	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	218	TOTALS	218	79,570	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	664	11	19,525	20,200	8
9	SNF/PED					9
10	ICF	33,972	1,322	2,422	37,716	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	34,636	1,333	21,947	57,916	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.79%

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 10/1/2008

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

YES  Date 10/1/2008 NO

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

YES  NO  If YES, enter number of beds certified 218 and days of care provided 19,525

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2014 Fiscal Year: 12/31/2014

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

Facility Name &amp; ID Number

Aperion Care International

# 0050187

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	332,549	31,906	53,568	418,023		418,023	(35,971)	382,052		1
2	Food Purchase		334,040		334,040		334,040	(77)	333,963		2
3	Housekeeping	280,956	50,265		331,221		331,221		331,221		3
4	Laundry	112,265	30,586		142,851		142,851		142,851		4
5	Heat and Other Utilities			260,871	260,871		260,871	(1,396)	259,475		5
6	Maintenance	79,362	56,400	122,968	258,730		258,730	54,456	313,186		6
7	Other (specify):*							3,594	3,594		7
8	<b>TOTAL General Services</b>	805,132	503,197	437,407	1,745,736		1,745,736	20,606	1,766,342		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			43,900	43,900		43,900		43,900		9
10	Nursing and Medical Records	3,241,327	291,244	62,481	3,595,052		3,595,052	15,482	3,610,534		10
10a	Therapy	202,816			202,816		202,816		202,816		10a
11	Activities	189,343	10,027	1,830	201,200		201,200		201,200		11
12	Social Services	269,665		1,380	271,045		271,045		271,045		12
13	CNA Training										13
14	Program Transportation			75,965	75,965		75,965	3,777	79,742		14
15	Other (specify):*							6,030	6,030		15
16	<b>TOTAL Health Care and Programs</b>	3,903,151	301,271	185,556	4,389,978		4,389,978	25,289	4,415,267		16
	<b>C. General Administration</b>										
17	Administrative	194,407		391,021	585,428		585,428	(304,309)	281,119		17
18	Directors Fees										18
19	Professional Services			585,611	585,611	(8,325)	577,286	(371,791)	205,495		19
20	Dues, Fees, Subscriptions & Promotions			79,016	79,016		79,016	(41,011)	38,005		20
21	Clerical & General Office Expenses	136,341		625,158	761,499		761,499	(343,898)	417,601		21
22	Employee Benefits & Payroll Taxes			1,109,055	1,109,055		1,109,055		1,109,055		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,805	2,805		2,805	2,449	5,254		24
25	Other Admin. Staff Transportation			1,011	1,011		1,011	8,473	9,484		25
26	Insurance-Prop.Liab.Malpractice			451,465	451,465		451,465	10,562	462,027		26
27	Other (specify):*							21,252	21,252		27
28	<b>TOTAL General Administration</b>	330,748		3,245,142	3,575,890	(8,325)	3,567,565	(1,018,273)	2,549,292		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,039,031	804,468	3,868,105	9,711,604	(8,325)	9,703,279	(972,378)	8,730,901		29

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

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

Facility Name & ID Number Aperion Care International

#0050187

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			274,484	274,484		274,484	536,727	811,211			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			102,766	102,766		102,766	818,905	921,671			32
33	Real Estate Taxes					8,325	8,325	355,741	364,066			33
34	Rent-Facility & Grounds			2,057,000	2,057,000		2,057,000	(2,056,347)	653			34
35	Rent-Equipment & Vehicles			17,840	17,840		17,840	7,938	25,778			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			2,452,090	2,452,090	8,325	2,460,415	(337,036)	2,123,379			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		679,126	2,487,289	3,166,415		3,166,415	(408,845)	2,757,570			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			352,334	352,334		352,334		352,334			42
43	Other (specify):*			433,347	433,347		433,347	(433,347)	(0)			43
44	<b>TOTAL Special Cost Centers</b>		679,126	3,272,970	3,952,096		3,952,096	(842,192)	3,109,904			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,039,031	1,483,594	9,593,165	16,115,790		16,115,790	(2,151,606)	13,964,184			45

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

**VI. ADJUSTMENT DETAIL**

**A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(2,304)	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	(58,013)	30		9
10	Interest and Other Investment Income	(9,145)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(77)	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	(11,730)	21		19
20	Contributions	(32,167)	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	(437,471)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,515)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(645,874)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (1,199,296)</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	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(952,310)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (952,310)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (2,151,606)</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	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			<b>\$</b>		<b>47</b>

BHF USE ONLY						
48		49		50		51
						52

Aperion Care International

	<b>ID#</b>	<b>0050187</b>
<b>Report Period Beginning:</b>		<b>01/01/14</b>
<b>Ending:</b>		<b>12/31/14</b>

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Advertising/Marketing	\$ (57,546)	43	1
2	Promotional Products	(18,952)	43	2
3	Bank Charges	(15,746)	21	3
4	Theft & Damage Loss	(962)	21	4
5	Jury Duty Income	(34)	21	5
6	Other Unclassified Income	(11,609)	21	6
7	Bldg Co - Amortization	(205,935)	31	7
8	Bldg Co - Bank Charges	(35)	21	8
9	Bldg Co - Bookeeping Fee	(6,000)	19	9
10	Bldg Co - Licenses & Permits	(22,978)	20	10
11	Bldg Co - Dues & Subscriptions	(250)	20	11
12	Bldg Co - Home Office Expense	(6,000)	19	12
13	Non Allowable Expense	(347,849)	43	13
14	Every Vote Counts	(300)	20	14
15	Non Allowable Legal Fees	(1,845)	19	15
16	PAC Dues	(12,008)	20	16
17	Non Allowable Building Rent	(5,000)	34	17
18	Additional R&M	84,063	06	18
19	Capitalized R&M	(15,396)	06	19
20	Website	(1,491)	21	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>		(645,874)	49

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ID# 0050187

Report Period Beginning: 01/01/14

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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 International# 0050187

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary					(16,337)	217	(19,851)					(35,971)	1
2	Food Purchase	(77)											(77)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(2,304)					411		497				(1,396)	5
6	Maintenance	68,667		4,628		(6,428)	3,554	(16,558)	593				54,456	6
7	Other (specify):*			304		1,910	703	677					3,594	7
8	<b>TOTAL General Services</b>	<b>66,286</b>		<b>4,932</b>		<b>(20,855)</b>	<b>4,885</b>	<b>(35,732)</b>	<b>1,090</b>				<b>20,606</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			4,009		11,202		271					15,482	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation							3,777					3,777	14
15	Other (specify):*			300		3,901		1,829					6,030	15
16	<b>TOTAL Health Care and Programs</b>			<b>4,309</b>		<b>15,103</b>		<b>5,877</b>					<b>25,289</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(318,982)	2,730		12,810	(867)					(304,309)	17
18	Directors Fees													18
19	Professional Services	(13,845)	24,364	(152,295)	(125,016)	134	(93,786)	(6,719)	1,008		(5,636)		(371,791)	19
20	Fees, Subscriptions & Promotions	(67,703)	23,228	2,827	39	12	518	22	46				(41,011)	20
21	Clerical & General Office Expenses	(481,594)	35	30,756	37,853	1,639	55,087	11,065	1,261				(343,898)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,257	23	371	227	571					2,449	24
25	Other Admin. Staff Transportation			3,566	40	2,796	1,551	520					8,473	25
26	Insurance-Prop.Liab.Malpractice			942	7,900		1,607	113					10,562	26
27	Other (specify):*			6,002		194	13,557	1,499					21,252	27
28	<b>TOTAL General Administration</b>	<b>(563,142)</b>	<b>47,627</b>	<b>(425,927)</b>	<b>(76,431)</b>	<b>5,146</b>	<b>(8,429)</b>	<b>6,204</b>	<b>2,315</b>		<b>(5,636)</b>		<b>(1,018,273)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(496,856)</b>	<b>47,627</b>	<b>(416,686)</b>	<b>(76,431)</b>	<b>(606)</b>	<b>(3,544)</b>	<b>(23,651)</b>	<b>3,405</b>		<b>(5,636)</b>		<b>(972,378)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care International

# 0050187

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(58,013)	589,285			18	1,333		4,104				536,727	30
31	Amortization of Pre-Op. & Org.	(205,935)	205,935											31
32	Interest	(9,145)	824,094				609		3,347				818,905	32
33	Real Estate Taxes		352,464						3,277				355,741	33
34	Rent-Facility & Grounds	(5,000)	(2,040,000)	1,299			3,670		(16,316)				(2,056,347)	34
35	Rent-Equipment & Vehicles			3,168	203	1,013	1,071	2,005	478				7,938	35
36	Other (specify):*													36
37	<b>TOTAL Ownership</b>	<b>(278,093)</b>	<b>(68,222)</b>	<b>4,467</b>	<b>203</b>	<b>1,031</b>	<b>6,683</b>	<b>2,005</b>	<b>(5,110)</b>				<b>(337,036)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers									(408,845)			(408,845)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(424,347)						(9,000)					(433,347)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(424,347)</b>						<b>(9,000)</b>		<b>(408,845)</b>			<b>(842,192)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(1,199,296)	(20,595)	(412,219)	(76,228)	425	3,139	(30,646)	(1,705)	(408,845)	(5,636)		(2,151,606)	45

**VII. RELATED PARTIES**

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See 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:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent Income	\$ 2,040,000	4815 S. Western LLC	100.00%	\$	\$ (2,040,000)	1
2	V	31 Amortization		4815 S. Western LLC	100.00%	205,935	205,935	2
3	V	21 Bank Charge		4815 S. Western LLC	100.00%	35	35	3
4	V	19 Bookkeeping Fee		4815 S. Western LLC	100.00%	6,000	6,000	4
5	V	20 Business Licenses & Permits		4815 S. Western LLC	100.00%	22,978	22,978	5
6	V	30 Depreciation Expense		4815 S. Western LLC	100.00%	589,285	589,285	6
7	V	20 Dues & Subscriptions		4815 S. Western LLC	100.00%	250	250	7
8	V	19 Home Office Expense		4815 S. Western LLC	100.00%	6,000	6,000	8
9	V	32 Interest Expense		4815 S. Western LLC	100.00%	824,094	824,094	9
10	V	19 Professional Fees		4815 S. Western LLC	100.00%	12,364	12,364	10
11	V	33 Real Estate Tax		4815 S. Western LLC	100.00%	350,232	350,232	11
12	V	33 Real Estate Tax - Prior Year		4815 S. Western LLC	100.00%	2,232	2,232	12
13	V							13
14	Total		\$ 2,040,000			\$ 2,019,405	\$ * (20,595)	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%	4,628	\$ 4,628
16	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	304	304
17	V	10 SALARY- NURSE		APERION CARE	100.00%	4,009	4,009
18	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	300	300
19	V	17 ADMINISTRATIVE		APERION CARE	100.00%	57,040	57,040
20	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	5,933	5,933
21	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	2,827	2,827
22	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	30,756	30,756
23	V	24 SEMINARS		APERION CARE	100.00%	1,257	1,257
24	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	3,566	3,566
25	V	26 INSURANCE		APERION CARE	100.00%	942	942
26	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	6,002	6,002
27	V	34 RENT		APERION CARE	100.00%	1,299	1,299
28	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	41	41
29	V	35 AUTO LEASE		APERION CARE	100.00%	3,127	3,127
30	V	17 MANAGEMENT FEE	376,022	APERION CARE	100.00%		(376,022)
31	V	19 HOME OFFICE	154,153	APERION CARE	100.00%		(154,153)
32	V	19 DATA PROCESSING	1,875	APERION CARE	100.00%		(1,875)
33	V	19 PROFESSIONAL SERVICES	2,200	APERION CARE	100.00%		(2,200)
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 534,250			\$ 122,031	\$ * (412,219)

\* 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%	2,730	\$ 2,730
16	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	1,109	1,109
17	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	39	39
18	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	37,853	37,853
19	V	24 SEMINARS		APERION FINANCIAL	100.00%	23	23
20	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	40	40
21	V	26 INSURANCE		APERION FINANCIAL	100.00%	7,900	7,900
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	203	203
23	V	19 HOME OFFICE EXPENSE	126,125	APERION FINANCIAL	100.00%		(126,125)
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		\$ 126,125			\$ 49,897	\$ * (76,228)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	<u>1</u> <u>DIETARY</u>	\$	<u>APERION CONSULTING</u>	100.00%	\$ 9,313	\$ 9,313
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>APERION CONSULTING</u>	100.00%	3,832	3,832
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. &amp; DIETARY</u>		<u>APERION CONSULTING</u>	100.00%	1,910	1,910
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	100.00%	26,829	26,829
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%	3,901	3,901
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>APERION CONSULTING</u>	100.00%		
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING</u>	100.00%	134	134
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	100.00%	12	12
24	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>APERION CONSULTING</u>	100.00%	1,639	1,639
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	100.00%	371	371
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	100.00%	2,796	2,796
27	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%		
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CONSULTING</u>	100.00%	194	194
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	100.00%	18	18
30	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	100.00%	1,013	1,013
31	V	<u>10</u> <u>CONSULTING</u>	15,627	<u>APERION CONSULTING</u>	100.00%		(15,627)
32	V	<u>01</u> <u>DIETICIAN</u>	25,650	<u>APERION CONSULTING</u>	100.00%		(25,650)
33	V	<u>06</u> <u>PAINTER</u>	8,160	<u>APERION CONSULTING</u>	100.00%		(8,160)
34	V	<u>06</u> <u>PROJECT MANAGER</u>	2,100	<u>APERION CONSULTING</u>	100.00%		(2,100)
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 51,537			\$ 51,962	\$ * 425

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	<u>1</u> <u>DIETARY</u>	\$	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	\$ <u>217</u>	\$	<u>217</u>	<u>15</u>
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>411</u>		<u>411</u>	<u>16</u>
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>3,554</u>		<u>3,554</u>	<u>17</u>
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. &amp; DIETARY</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>703</u>		<u>703</u>	<u>18</u>
19	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>12,810</u>		<u>12,810</u>	<u>19</u>
20	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>4,078</u>		<u>4,078</u>	<u>20</u>
21	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>518</u>		<u>518</u>	<u>21</u>
22	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>68,665</u>		<u>68,665</u>	<u>22</u>
23	V	<u>24</u> <u>SEMINARS</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>227</u>		<u>227</u>	<u>23</u>
24	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>1,551</u>		<u>1,551</u>	<u>24</u>
25	V	<u>26</u> <u>INSURANCE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>1,607</u>		<u>1,607</u>	<u>25</u>
26	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>13,557</u>		<u>13,557</u>	<u>26</u>
27	V	<u>30</u> <u>DEPRECIATION</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>1,333</u>		<u>1,333</u>	<u>27</u>
28	V	<u>32</u> <u>INTEREST</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>609</u>		<u>609</u>	<u>28</u>
29	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>				<u>29</u>
30	V	<u>34</u> <u>RENT</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>8,318</u>		<u>8,318</u>	<u>30</u>
31	V	<u>34</u> <u>PARKING RENTAL</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>352</u>		<u>352</u>	<u>31</u>
32	V	<u>35</u> <u>AUTO LEASE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>1,071</u>		<u>1,071</u>	<u>32</u>
33	V								<u>33</u>
34	V	<u>19</u> <u>ACCOUNTING</u>	<u>18,463</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(18,463)</u>	<u>34</u>
35	V	<u>19</u> <u>DATA PROCESSING</u>	<u>5,725</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(5,725)</u>	<u>35</u>
36	V	<u>19</u> <u>BOOKKEEPING</u>	<u>73,676</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(73,676)</u>	<u>36</u>
37	V	<u>21</u> <u>CORPORATE EVENTS</u>	<u>13,578</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(13,578)</u>	<u>37</u>
38	V	<u>34</u> <u>RENT</u>	<u>5,000</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(5,000)</u>	<u>38</u>
39	Total		\$ <u>116,442</u>			\$ <u>119,581</u>	\$ *	<u>3,139</u>	<u>39</u>

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	<u>1</u> <u>DIETARY</u>	\$	<u>YAM CONSULTING, LLC</u>	100.00%	\$ 7,124	\$ 7,124
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM CONSULTING, LLC</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	4,022	4,022
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV.</u>		<u>YAM CONSULTING, LLC</u>	100.00%	677	677
19	V	<u>10</u> <u>NURSE SALARY</u>		<u>YAM CONSULTING, LLC</u>	100.00%	30,121	30,121
20	V	<u>15</u> <u>EMP. BEN.-NURSE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	1,829	1,829
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	14,133	14,133
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM CONSULTING, LLC</u>	100.00%	4,181	4,181
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM CONSULTING, LLC</u>	100.00%	22	22
24	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	11,065	11,065
25	V	<u>24</u> <u>SEMINARS</u>		<u>YAM CONSULTING, LLC</u>	100.00%	571	571
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	520	520
27	V	<u>26</u> <u>INSURANCE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	113	113
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>YAM CONSULTING, LLC</u>	100.00%	1,499	1,499
29	V	<u>14</u> <u>NURSE TRAVEL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	3,777	3,777
30	V	<u>32</u> <u>INTEREST</u>		<u>YAM CONSULTING, LLC</u>	100.00%		
31	V	<u>35</u> <u>AUTO RENTAL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	2,005	2,005
32	V	<u>10</u> <u>NURSE CONSULTING</u>	29,850	<u>YAM CONSULTING, LLC</u>	100.00%		(29,850)
33	V	<u>19</u> <u>DATA PROCESSING</u>	10,900	<u>YAM CONSULTING, LLC</u>	100.00%		(10,900)
34	V	<u>1</u> <u>DIETICIAN</u>	26,975	<u>YAM CONSULTING, LLC</u>	100.00%		(26,975)
35	V	<u>17</u> <u>ADMINISTRATIVE CONSULTANT</u>	15,000	<u>YAM CONSULTING, LLC</u>	100.00%		(15,000)
36	V	<u>43</u> <u>MARKETING</u>	9,000	<u>YAM CONSULTING, LLC</u>	100.00%		(9,000)
37	V	<u>6</u> <u>PAINTER &amp; PROJECT MANAGER</u>	20,580	<u>YAM CONSULTING, LLC</u>	100.00%		(20,580)
38	V						
39	Total		\$ 112,305			\$ 81,659	\$ * (30,646)

\* 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%	\$ 497	\$	497	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		593		593	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		1,008		1,008	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		46		46	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		1,261		1,261	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		4,104		4,104	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		3,347		3,347	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		653		653	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		478		478	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		3,277		3,277	24
25	V								25
26	V	34 RENT	16,969	8131 N. MONTICELLO, LLC				(16,969)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 16,969			\$ 15,264	\$ *	(1,705)	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	\$ 2,404,971	Renewal Rehab	100.00%	\$ 1,996,126	\$ (408,845)
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		\$ 2,404,971			\$ 1,996,126	\$ * (408,845)

\* 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	\$ 26,836	ProPay HR LLC	24.00%	\$ 21,200	\$ (5,636)
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		\$ 26,836			\$ 21,200	\$ * (5,636)

\* 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.

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	1219 LIMITED PARTNERSHIP	1.50%	Aperion Care Amboy	Amboy	4815 S. WESTERN	CHICAGO	BUILDING CO.	1
2	257 LIMITED PARTNERSHIP	3.00%	Aperion Care Jacksonville	Jacksonville	YAM MANAGEMENT (1/1/14-6/30/14)	SKOKIE	MANAGEMENT CO.	2
3	42170 LIMITED PARTNERSHIP	1.50%	River Crossing Rehab	Galesburg	YAM CONSULTING (1/1/14-6/30/14)	SKOKIE	CONSULTING CO.	3
4	ATIED ASSOCIATES, LLC	35.41%	Aperion Care Dolton	Dolton	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING CO.	4
5	CHRISTINA INOFRE	1.00%	Riverwood Rehab	East Moline	PROPAY	EVANSTON	PAYROLL SERVICES	5
6	DAVID BERKOWITZ TRUST	28.80%	Aperion Care Bridgeport	Bridgeport	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	6
7	DECLARATION OF TRUST OF YOSEF MEYSEL	28.79%	Aperion Care Litchfield	Litchfield	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	7
8			Aperion Care Springfield	Springfield	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	8
9			Aperion Care Burbank	Burbank	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	9
10			Aperion Care Midlothian	Midlothian	APERION ESTATES PERU	PERU, IN	ALF	10
11			Aperion Care St. Elmo	St. Elmo	APERION CARE COPPERAS HOLLOW	CALDWELL, TX	ALF	11
12			Aperion Care Chicago Heights	Chicago Heights	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	12
13			Aperion Care Forest Park	Forest Park				13
14			Aperion Care Oak Lawn	Oak Lawn				14
15			Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care Evanston	Evanston				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

**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 International # 0050187 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	See Attached	2.9	7.25%	Alloc. Salary	\$ 13,729	17-7	1
2	David Berkowitz	Relative	Administrative	0	See Attached	2.9	7.25%	Alloc. Salary	13,729	17-7	2
3	Jay Meystel	Relative	Administrative	0	See Attached	1.4	3.50%	Alloc. Salary	2,259	17-7	3
4	Joel Meystel	Relative	Administrative	0	See Attached	1.4	7.00%	Alloc. Salary	2,901	17-7	4
5	Cynthia Meystel	Relative	Clerical	0	See Attached	0.2	6.06%	Alloc. Salary	1,487	21-7	5
6	Christina Inofre	Owner	Nursing	1.00%	See Attached	2.9	7.25%	Alloc. Salary	8,241	10-7	6
7	Shimon Meystel	Relative	Clerical	0	See Attached	2.9	7.25%	Alloc. Salary	2,729	21-7	7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts anticipated to be considered allowable by the IL. Dept. of HFS.										11
12											12
13	TOTAL								\$ 45,075		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 International

# 0050187

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

Facility Name & ID Number Aperion Care International

# 0050187

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	29,522	4,628	1
2	7	EMP. BEN.-GEN. SERV. & DIS	ACTUAL CENSUS	431,728	30	4,451		29,522	304	2
3	10	SALARY- NURSE	ACTUAL CENSUS	431,728	30	58,629	58,629	29,522	4,009	3
4	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	4,381		29,522	300	4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	834,151	758,436	29,522	57,040	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	86,759		29,522	5,933	6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	41,339		29,522	2,827	7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	449,771	436,216	29,522	30,756	8
9	24	SEMINARS	ACTUAL CENSUS	431,728	30	18,383		29,522	1,257	9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	52,156		29,522	3,566	10
11	26	INSURANCE	ACTUAL CENSUS	431,728	30	13,783		29,522	942	11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	87,772		29,522	6,002	12
13	34	RENT	ACTUAL CENSUS	431,728	30	19,000		29,522	1,299	13
14	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	601		29,522	41	14
15	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	45,731		29,522	3,127	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		\$ 122,031	25

Facility Name & ID Number Aperion Care International

# 0050187

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	29,522	2,730	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	16,216	29,522	1,109	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	570	29,522	39	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	553,558	596,633	37,853	4
5	24	SEMINARS	ACTUAL CENSUS	431,728	30	342	29,522	23	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	585	29,522	40	6
7	26	INSURANCE	ACTUAL CENSUS	431,728	30	115,531	29,522	7,900	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	2,974	29,522	203	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		\$ 49,897	25

Facility Name & ID Number Aperion Care International

# 0050187

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	29,522	\$ 9,313	1
2	5	UTILITIES	ACTUAL CENSUS	431,728	30		29,522			2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	56,041	55,918	29,522	3,832	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	431,728	30	27,933		29,522	1,910	4
5	10	SALARY NURSE	ACTUAL CENSUS	431,728	30	392,341	392,341	29,522	26,829	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	57,045		29,522	3,901	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30			29,522		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	1,960		29,522	134	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	180		29,522	12	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	23,973	19,489	29,522	1,639	10
11	24	SEMINARS	ACTUAL CENSUS	431,728	30	5,431		29,522	371	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	40,886		29,522	2,796	12
13	26	INSURANCE	ACTUAL CENSUS	431,728	30			29,522		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	2,834		29,522	194	14
15	30	DEPRECIATION	ACTUAL CENSUS	431,728	30	263		29,522	18	15
16	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	14,818		29,522	1,013	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 759,903	\$ 603,946		\$ 51,962	25

Facility Name & ID Number Aperion Care International

# 0050187

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	28,394	\$ 217	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26	5,432	28,394	28,394	411	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	47,002	38,824	28,394	3,554	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	375,486	26	9,302		28,394	703	4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	169,404	169,404	28,394	12,810	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	53,925		28,394	4,078	6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	6,855		28,394	518	7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	908,031	634,084	28,394	68,665	8
9	24	SEMINARS	ACTUAL CENSUS	375,486	26	3,004		28,394	227	9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	20,508		28,394	1,551	10
11	26	INSURANCE	ACTUAL CENSUS	375,486	26	21,257		28,394	1,607	11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	179,286		28,394	13,557	12
13	30	DEPRECIATION	ACTUAL CENSUS	375,486	26	17,623		28,394	1,333	13
14	32	INTEREST	ACTUAL CENSUS	375,486	26	8,053		28,394	609	14
15	33	REAL ESTATE TAX	ACTUAL CENSUS	375,486	26			28,394		15
16	34	RENT	ACTUAL CENSUS	375,486	26	110,000		28,394	8,318	16
17	34	PARKING RENTAL	ACTUAL CENSUS	375,486	26	4,655		28,394	352	17
18	35	AUTO LEASE	ACTUAL CENSUS	375,486	26	14,167		28,394	1,071	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,581,370	\$ 845,178		\$ 119,581	25

Facility Name & ID Number Aperion Care International

# 0050187

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	28,394	\$ 7,124	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26			28,394		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	53,189	53,189	28,394	4,022	3
4	7	EMP. BEN.-GEN. SERV.	ACTUAL CENSUS	375,486	26	8,951		28,394	677	4
5	10	NURSE SALARY	ACTUAL CENSUS	375,486	26	398,330	398,330	28,394	30,121	5
6	15	EMP. BEN.-NURSE	ACTUAL CENSUS	375,486	26	24,191		28,394	1,829	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	186,891	186,891	28,394	14,133	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	55,290		28,394	4,181	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	291		28,394	22	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	146,322	139,573	28,394	11,065	10
11	24	SEMINARS	ACTUAL CENSUS	375,486	26	7,546		28,394	571	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	6,873		28,394	520	12
13	26	INSURANCE	ACTUAL CENSUS	375,486	26	1,489		28,394	113	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	19,826		28,394	1,499	14
15	14	NURSE TRAVEL	ACTUAL CENSUS	375,486	26	49,952		28,394	3,777	15
16	32	INTEREST	ACTUAL CENSUS	375,486	26	1		28,394		16
17	35	AUTO RENTAL	ACTUAL CENSUS	375,486	26	26,512		28,394	2,005	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,079,857	\$ 872,186		\$ 81,659	25

Facility Name & ID Number Aperion Care International

# 0050187

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	\$ 57,916	\$ 497	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	807,214	30	8,268	57,916	593	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	807,214	30	14,051	57,916	1,008	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	807,214	30	646	57,916	46	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	807,214	30	17,570	57,916	1,261	5
6	30	DEPRECIATION	ACTUAL CENSUS	807,214	30	57,207	57,916	4,104	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	807,214	30	46,653	57,916	3,347	7
8	34	RENT	ACTUAL CENSUS	807,214	30	9,100	57,916	653	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	807,214	30	6,667	57,916	478	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	807,214	30	45,673	57,916	3,277	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	\$	\$ 15,264	25

Facility Name & ID Number Aperion Care International

# 0050187

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

Name of Related Organization Renewal Rehab  
 Street Address 8131 N. Monticello  
 City / State / Zip Code Skokie, Illinois 60076  
 Phone Number (847) 673-6767  
 Fax Number (847) 6736768

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 1,996,126	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				\$	\$		\$ 1,996,126	25

Facility Name & ID Number Aperion Care International

# 0050187

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 St  
 City / State / Zip Code Evanston, Illinois 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		\$	\$		\$ 21,200	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				\$	\$		\$ 21,200	25

Facility Name & ID Number Aperion Care International

# 0050187

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						
		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	<b>Bldg Co - Capital One</b>		<b>X</b>	<b>Mortgage Payable</b>	<b>\$145,260.57</b>		<b>\$</b>	<b>21,323,207</b>	<b>12/1/2049</b>	<b>3.7200</b>	<b>\$ 824,094</b>	<b>1</b>					
2												<b>2</b>					
3												<b>3</b>					
4												<b>4</b>					
5												<b>5</b>					
<b>Working Capital</b>																	
6	<b>First Midwest Bank</b>		<b>X</b>	<b>Line of Credit</b>				<b>2,633,435</b>			<b>95,044</b>	<b>6</b>					
7												<b>7</b>					
8												<b>8</b>					
9	<b>TOTAL Facility Related</b>				<b>\$145,260.57</b>		<b>\$</b>	<b>23,956,642</b>			<b>\$ 919,138</b>	<b>9</b>					
<b>B. Non-Facility Related*</b>																	
10	<b>Interest Income</b>		<b>X</b>								<b>(9,145)</b>	<b>10</b>					
11	<b>Interest - Insurance Policies</b>		<b>X</b>								<b>7,722</b>	<b>11</b>					
12	<b>Allocated from 8131 N. Montice</b>	<b>X</b>									<b>3,347</b>	<b>12</b>					
13	<b>See Supplemental Schedule</b>										<b>609</b>	<b>13</b>					
14	<b>TOTAL Non-Facility Related</b>						<b>\$</b>				<b>\$ 2,533</b>	<b>14</b>					
15	<b>TOTALS (line 9+line14)</b>						<b>\$</b>	<b>23,956,642</b>			<b>\$ 921,671</b>	<b>15</b>					

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 International

# 0050187

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**					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					
6												6					
7	<b>TOTAL Long-Term</b>											7					
	<b>Working Capital</b>																
8							\$	\$			\$	8					
9												9					
10												10					
11												11					
12												12					
13												13					
14	<b>TOTAL Working Capital</b>											14					
	<b>B. Non-Facility Related*</b>																
15	<u>Allocated from YAM Managem</u>	X					\$	\$			\$	609	15				
16												16					
17												17					
18												18					
19												19					
20	<b>TOTAL Non-Facility Related</b>											609	20				

\* 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.)



## 2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care International COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0050187  
 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>20-07-104-001-0000</u>	<u>Long Term Care Property</u>	\$ <u>216,456.14</u>	\$ <u>216,456.14</u>
2. <u>20-07-104-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>2,837.26</u>	\$ <u>2,837.26</u>
3. <u>20-07-104-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>2,208.31</u>	\$ <u>2,208.31</u>
4. <u>20-07-104-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>792.99</u>	\$ <u>792.99</u>
5. <u>20-07-104-009-0000</u>	<u>Long Term Care Property</u>	\$ <u>65,773.71</u>	\$ <u>65,773.71</u>
6. <u>20-07-104-011-0000</u>	<u>Long Term Care Property</u>	\$ <u>61,357.24</u>	\$ <u>61,357.24</u>
7. <u>20-07-104-012-0000</u>	<u>Long Term Care Property</u>	\$ <u>805.90</u>	\$ <u>805.90</u>
8. <u>10-23-325-045-0000</u>	<u>Home Office Allocation</u>	\$ <u>64,433.32</u>	\$ <u>4,049.65</u>
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>414,664.87</u></u>	\$ <u><u>354,281.20</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>	\$ <u>_____</u>	\$ <u>_____</u>

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?             YES             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 International

# 0050187 Report Period Beginning:

01/01/14 Ending:

12/31/14

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 89,132 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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>Facility</u>		<u>2013</u>	<u>\$ 1,268,120</u>	<u>1</u>
2	<u>Allocated from 8131 N. Monticello</u>			<u>6,386</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 1,274,506</b>	<b>3</b>

**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	
FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
218	2013	2000	\$ 12,080,520	\$ 589,285	35	\$ 345,158	\$ (244,127)	\$ 532,058	4
									5
									6
									7
									8
<b>Improvement Type**</b>									
Various		2009	23,882		20	2,388	2,388	13,533	9
Various		2010	32,497		20	4,055	4,055	17,859	10
									11
									12
									13
									14
									15
									16
									17
									18
									19
									20
									21
									22
									23
									24
									25
									26
									27
									28
									29
									30
									31
									32
									33
									34
									35
									36

\*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68			79,633	5,427	2,921	(2,506)	12,354	68
69				274,484		(274,484)		69
70			\$ 12,216,532	\$ 869,196		\$ 354,522	\$ (514,674)	\$ 575,804 70

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

Facility Name & ID Number Aperion Care International# 0050187

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	10
	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>		\$ 12,216,532	\$ 869,196		\$ 354,522	\$ (514,674)	\$ 575,804	1
2	Wanderer Monitoring System	2011	8,200		20	1,640	1,640	6,560	2
3	Sains - Flooring	2011	16,796		20	840	840	3,359	3
4	Seco Refrigeration - Repair Chiller	2011	5,045		20	1,009	1,009	3,616	4
5	New Outlets Piped To Emergency Circuit	2011	5,950		20	298	298	1,041	5
6	Furnish & Install Security System	2011	7,297		20	365	365	1,277	6
7	Healthcare Security System	2011	6,400		20	320	320	1,067	7
8	Sains Flooring	2011	5,875		20	294	294	979	8
9	Resident Rooms & Bathrooms	2012	140,336		20	9,360	9,360	23,394	9
10	Vestibule/Lobby/Rooms	2012	142,814		20	9,526	9,526	23,807	10
11	Seco Refrigeration - Repair Chiller	2012	6,505		20	434	434	1,084	11
12	Lobby,Offices,Lounges,1St Flr Corridor,Nurse Station,Therapy R	2012	323,282		20	21,563	21,563	53,891	12
13	Water Heater	2012	31,250		20	2,084	2,084	5,209	13
14	Code Alert Wanderor	2012	4,045		20	578	578	1,541	14
15	Phone System	2012	14,796		20	1,480	1,480	4,316	15
16	Digital Watchdog/Camera	2012	8,927		20	1,785	1,785	4,761	16
17	Econocare	2012	65,492		20	4,368	4,368	10,918	17
18	Move Annunciator/Call System	2012	11,424		20	762	762	1,904	18
19	Seco Refrigeration - Laundry Exhaust	2013	6,187		20	413	413	619	19
20	Installed New Drain And Water Lines For Dialysis Machine & Tu	2013	4,350		20	290	290	435	20
21	Water Heater	2013	33,440		20	2,230	2,230	3,344	21
22	Installed 12, 20 Amp Outlets	2013	3,024		20	151	151	189	22
23	Installation And Programming Phone System For Analog Resident	2013	9,618		20	1,924	1,924	2,405	23
24	Asphalt Roof	2013	4,500		20	300	300	450	24
25	Installed Cameras At Front Door, Front Hallway, Admin Office, T	2013	2,785		20	557	557	650	25
26	Replace Main Breaker In Kdp Kitchen Panel	2013	11,700		20	585	585	634	26
27	Light Fixtures	2013	3,323		20	665	665	720	27
28	Installed Touble Bell Panels & Sensors In Resident Rooms	2013	9,599		20	480	480	640	28
29	Replaced Inlet Flapper Assemblies	2013	3,595		20	180	180	285	29
30	Installed New Flow Switch, Oil Temp Sensor & Wired Controls	2013	5,342		20	267	267	445	30
31	Security System	2013	5,252		20	263	263	263	31
32	Econocare #43311 - 2Nd Fl Corridor Ceiling, Wallcovering, Floori	2014	300,150		20	6,133	6,133	6,133	32
33	Sas Architecture International Village Addition	2014	2,625		20	66	66	66	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 13,426,456	\$ 869,196		\$ 425,730	\$ (443,466)	\$ 741,803	34

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

Facility Name & ID Number Aperion Care International# 0050187

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 12B, Carried Forward</b>		\$ 13,426,456	\$ 869,196		\$ 425,730	\$ (443,466)	\$ 741,803	1
2	Econocare #43545 - 2Nd Fl Dining Rm Flooring, Wallcovering, Lig	2014	372,423		20	3,420	3,420	3,420	2
3	Automatic Building Controls Remove And Replace Damper Actua	2014	9,998		20	250	250	250	3
4	Design And Construction Section, Illinois Department Of Public H	2014	6,000		20	175	175	175	4
5	Amber Mechanical Water Prv, Pump, Motor	2014	197,307		20	5,755	5,755	5,755	5
6	Fire Alarm System & Repair Door Holders	2014	2,669		20	78	78	78	6
7	Sink & New Water Supply Line In Basement Ceiling	2014	3,240		20	88	88	88	7
8	Sas Architects Project 13082 International Village Addition	2014	5,090		20	255	255	255	8
9	Repair 2 Frozen Sprinkler Heads	2014	6,312		20	316	316	316	9
10	Hd Supply Sloan Regal Closet Flush Valve	2014	2,979		20	46	46	46	10
11	Sas Architects Project 13082 International Village Addition	2014	21,171		20	882	882	882	11
12	Sas Architects Project 13082 International Village Addition	2014	4,529		20	170	170	170	12
13	Automatic Building Controls Ibex Apec Board	2014	27,789		20	811	811	811	13
14	Amc Electric Bollards And Illuminating Sign	2014	5,600		20	187	187	187	14
15	Upgrade Building Exhaust	2014	6,845		20	913	913	913	15
16	Resurfacing Parking Lot And Handicap Sign Replacement	2014	22,143		20	615	615	615	16
17	Architect Planning International Village Addition	2014	7,197		20	86	86	86	17
18	Wiring - Fire Pump And Elevator	2014	6,400		20	107	107	107	18
19	3 New 20 Ampere 120 Volt Circuits	2014	5,700		20	71	71	71	19
20	Fire Pump Repairs	2014	2,622		20	33	33	33	20
21	Sas Architects & Planners - International Village Addition	2014	9,476		20	79	79	79	21
22	Install Hookup To Booster	2014	3,100		20	26	26	26	22
23	Permit For General Remodeling, Landscape, Driveway	2014	7,900		20	165	165	165	23
24	Econocare #43312 - 1St & 2Nd Fl Corridor Cork Board With Secu	2014	5,608		20	280	280	280	24
25	Econocare #43950 - 2Nd Fl Corridor Signage	2014	4,482		20	224	224	224	25
26	Boiler & Pump Repair	2014	2,884		20	144	144	144	26
27	Econocare #43958 - Dietary Office Door, Lobby Relaminate Wall	2014	8,836		20	96	96	96	27
28	& Install Cabinet, 2Nd Fl Bathrooms Valves	2014			20				28
29	Econocare #44195 - 2Nd Fl Shower Room Plumbing, Flooring,	2014	36,898		20	154	154	154	29
30	Wall Tiles	2014			20				30
31	Econocare #44237 - 2Nd Fl Res Rm Showers Shower Walls, Floor	2014	30,007		20	119	119	119	31
32	& Wall Tiles	2014			20				32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 14,251,661	\$ 869,196		\$ 441,272	\$ (427,924)	\$ 757,345	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>14,251,661</b>	\$ <b>869,196</b>		\$ <b>441,272</b>	\$ <b>(427,924)</b>	\$ <b>757,345</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
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>14,251,661</b>	\$ <b>869,196</b>		\$ <b>441,272</b>	\$ <b>(427,924)</b>	\$ <b>757,345</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>14,251,661</b>	\$ <b>869,196</b>		\$ <b>441,272</b>	\$ <b>(427,924)</b>	\$ <b>757,345</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
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>14,251,661</b>	\$ <b>869,196</b>		\$ <b>441,272</b>	\$ <b>(427,924)</b>	\$ <b>757,345</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
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>		\$	\$		\$	\$	\$	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	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	Allocated from 8131 N. Monticello	2010	49,615	1,475	35	1,272	(203)	5,672	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Information</b>								8
9	Allocated from 8131 N. Monticello	2010	22,225	2,232	20	1,111	(1,121)	5,043	9
10	Allocated from 8131 N. Monticello	2013	3,866	387	20	193	(194)	387	10
11									11
12	Allocated from Aperion Care	2010	2,253		20	225	225	963	12
13	Allocated from Aperion Care	2012	1,422		20	95	95	239	13
14	Allocated from Aperion Care	2013	252		20	25	25	50	14
15									15
16	Allocated Depreciation from YAM Management			1,333			(1,333)		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>		\$ 79,633	\$ 5,427		\$ 2,921	\$ (2,506)	\$ 12,354	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>79,633</b>	\$ <b>5,427</b>		\$ <b>2,921</b>	\$ <b>(2,506)</b>	\$ <b>12,354</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
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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>		\$ <b>79,633</b>	\$ <b>5,427</b>		\$ <b>2,921</b>	\$ <b>(2,506)</b>	\$ <b>12,354</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	\$ 2,897,663	\$	\$ 320,412	\$ 320,412	10	\$ 696,747	71
72	Current Year Purchases	239,156	28	49,062	49,034	10	49,062	72
73	Fully Depreciated Assets	54,292				10	54,292	73
74								74
75	TOTALS	\$ 3,191,110	\$ 28	\$ 369,474	\$ 369,446		\$ 800,102	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	\$ 2,325	\$	\$ 465	\$ 465	5	\$ 1,634	76
77										77
78										78
79										79
80	TOTALS			\$ 2,325	\$	\$ 465	\$ 465		\$ 1,634	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)	\$ 18,719,602	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 869,224	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 811,211	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (58,013)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,559,081	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 International

# 0050187

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Allocated from 8131 N. Monticello				653			5
6								6
7	TOTAL				\$ 653			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: \$ 16,537

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	Facility	2013 Lexus GS	\$ 825.00	\$ 825	17
18	Facility	2011 Toyota Camry	1,200.00	1,200	18
19	Allocated from YAM Consulting/YAM Management			3,076	19
20	Allocated from Aperion Consulting/Aperion Care			4,140	20
21	TOTAL		\$ 2,025.00	\$ 9,241	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.

**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		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	890,623	\$		\$	890,623	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				531,705				531,705	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				982,644				982,644	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescripts					600,014			600,014	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>						82,317	79,112			161,429	13
14	TOTAL			\$		\$	2,487,289	\$	679,126	\$	3,166,415	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 International# 0050187Report 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	\$ 896,454	\$ 1,905,469	1
2	Cash-Patient Deposits	197,348	197,348	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	3,420,143	3,464,069	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	495,918	709,398	6
7	Other Prepaid Expenses	701	701	7
8	Accounts Receivable (owners or related parties)	1,430,000	1,430,000	8
9	Other(specify):	141,667	370,022	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 6,582,231	\$ 8,077,007	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,268,120	13
14	Buildings, at Historical Cost		10,652,215	14
15	Leasehold Improvements, at Historical Cost	2,117,229	3,545,534	15
16	Equipment, at Historical Cost	853,481	3,300,841	16
17	Accumulated Depreciation (book methods)	(669,684)	(1,394,910)	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):	3,824,862	4,130,033	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 6,125,888	\$ 21,501,833	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 12,708,119	\$ 29,578,840	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 1,201,258	\$ 1,213,259	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	198,007	198,007	28
29	Short-Term Notes Payable	2,633,435	2,633,435	29
30	Accrued Salaries Payable	385,270	385,270	30
31	Accrued Taxes Payable (excluding real estate taxes)	18,903	18,903	31
32	Accrued Real Estate Taxes(Sch.IX-B)		350,232	32
33	Accrued Interest Payable	1,555	37,236	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Attached Schedule	4,300	4,300	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 4,442,728	\$ 4,840,642	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		21,323,207	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	See Attached Schedule	175,000	175,000	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 175,000	\$ 21,498,207	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 4,617,728	\$ 26,338,849	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 8,090,391	\$ 3,239,991	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 12,708,119	\$ 29,578,840	48

\*(See instructions.)

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>2,925,569</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Rounding</b>	<b>12</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>2,925,581</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>1,872,976</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>(1,021,750)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe) <b>Members' Contributions</b>	<b>4,313,584</b>	<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>5,164,810</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>8,090,391</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	\$ 13,604,101	1
2	Discounts and Allowances for all Levels	4,137,935	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 17,742,036</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	182,629	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 182,629</b>	<b>8</b>
<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	17,350	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	1,577	19
20	Radiology and X-Ray	343	20
21	Other Medical Services	1,022	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 20,292</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	9,145	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 9,145</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	34,664	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 34,664</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 17,988,766</b>	<b>30</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,745,736	31
32	Health Care	4,389,978	32
33	General Administration	3,575,890	33
<b>B. Capital Expense</b>			
34	Ownership	2,452,090	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	3,599,762	35
36	Provider Participation Fee	352,334	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>\$ 16,115,790</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>1,872,976</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 1,872,976</b>	<b>43</b>

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 5,901,748	44
45	Private Pay - Net Inpatient Revenue	326,481	45
46	Medicare - Net Inpatient Revenue	10,679,519	46
47	Other-(specify) <u>Insurance</u>	834,288	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 17,742,036</b>	<b>49</b>

\* 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 International

# 0050187

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	2,072	2,242	\$ 121,422	\$ 54.16	1
2	Assistant Director of Nursing	1,791	1,865	63,808	34.21	2
3	Registered Nurses	29,299	30,635	958,531	31.29	3
4	Licensed Practical Nurses	36,563	39,339	1,002,044	25.47	4
5	CNAs & Orderlies	95,524	102,282	1,070,425	10.47	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	11,622	13,196	202,816	15.37	8
9	Activity Director	2,032	2,190	47,606	21.74	9
10	Activity Assistants	12,193	13,696	141,737	10.35	10
11	Social Service Workers	11,685	12,844	269,665	21.00	11
12	Dietician					12
13	Food Service Supervisor	2,295	2,383	55,412	23.25	13
14	Head Cook	6,256	7,167	88,723	12.38	14
15	Cook Helpers/Assistants	17,302	19,368	188,414	9.73	15
16	Dishwashers					16
17	Maintenance Workers	3,694	3,982	79,362	19.93	17
18	Housekeepers	24,906	27,352	280,956	10.27	18
19	Laundry	10,069	11,153	112,265	10.07	19
20	Administrator	1,952	2,160	170,070	78.74	20
21	Assistant Administrator	642	756	24,337	32.19	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,214	9,577	136,341	14.24	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,908	2,040	25,097	12.30	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	281,019	304,227	\$ 5,039,031 *	\$ 16.56	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	958	\$ 52,625	01-03	35
36	Medical Director	Monthly	43,900	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	45,477	10-03	38
39	Pharmacist Consultant	Monthly	17,004	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	32	1,830	11-03	44
45	Social Service Consultant	24	1,380	12-03	45
46	Other(specify)				46
47	Certified Dietician	19	943	01 - 03	47
48					48
49	TOTAL (lines 35 - 48)	1,033	\$ 163,159		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	
Meir Meystel	Administrator	0	\$ 170,070	Workers' Compensation Insurance	\$ 305,337	IDPH License Fee	\$ 1,990	
Josh Lowinger	Asst. Admin	0	24,337	Unemployment Compensation Insurance	167,137	Advertising: Employee Recruitment	1,406	
				FICA Taxes	371,830	Health Care Worker Background Check		
				Employee Health Insurance	205,139	(Indicate # of checks performed <u>707.4</u> )	7,074	
				Employee Meals		<u>Patient Background Checks</u>		
				Illinois Municipal Retirement Fund (IMRF)*		<u>Dues &amp; Subscriptions</u>	21,634	
				<u>Union Pension Fund</u>	32,586	<u>Licenses &amp; Permits</u>	2,437	
				<u>401K Expense</u>	512	<u>Allocated from 8131 N. Monticello</u>	46	
				<u>Employee Physicals</u>	1,040	<u>Allocated from YAM Consulting</u>	22	
				<u>Other Employee Benefits</u>	25,475	<u>See Supplemental Schedule</u>	3,396	
						Less: <u>Public Relations Expense</u>	( )	
						<u>Non-allowable advertising</u>	( )	
						<u>Yellow page advertising</u>	( )	
<b>TOTAL (agree to Schedule V, line 17, col. 1)</b>			<b>\$ 194,407</b>	<b>TOTAL (agree to Schedule V, line 22, col.8)</b>	<b>\$ 1,109,055</b>	<b>TOTAL (agree to Sch. V, line 20, col. 8)</b>	<b>\$ 38,004</b>	
<b>(List each licensed administrator separately.)</b>								
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
<u>Administrative Consulting - YAM Consulting</u>			\$ 15,000				Out-of-State Travel	\$
<u>Management Fees - Aperion Care, Inc.</u>			376,022					
							In-State Travel	
<b>TOTAL (agree to Schedule V, line 17, col. 3)</b>			<b>\$ 391,022</b>	<b>TOTAL</b>		<b>\$</b>	<u>Seminar Expense</u>	2,805
<b>(Attach a copy of any management service agreement)</b>							<u>Allocated from Aperion Care</u>	1,257
							<u>Allocated from Aperion Financial</u>	23
							<u>See Supplemental Schedule</u>	1,169
							<u>Entertainment Expense</u>	( )
							(agree to Sch. V, line 24, col. 8)	
							<b>TOTAL</b>	<b>\$ 5,254</b>
C. Professional Services								
Vendor/Payee	Type		Amount					
<u>Frost, Ruttenberg &amp; Rothblatt</u>	<u>Accounting</u>		\$ 19,925					
<u>YAM Management</u>	<u>Accounting</u>		18,463					
<u>Aperion Financial</u>	<u>Home Office Expense</u>		126,125					
<u>Aperion Care, Inc.</u>	<u>Home Office Expense</u>		154,153					
<u>YAM Management</u>	<u>Bookeeping Fees</u>		73,676					
<u>Propay HR</u>	<u>Payroll Processing</u>		26,836					
<u>See Attached</u>	<u>Legal</u>		36,661					
<u>American Data</u>	<u>Electronic Medical Records</u>		5,072					
<u>Aperion Care, Inc.</u>	<u>Data Processing</u>		1,875					
<u>Creative Technology Solutions</u>	<u>IT Consulting</u>		16,852					
<u>E-Health Data Solutions</u>	<u>MDS Software</u>		2,700					
<u>See Supplemental Schedule</u>			103,273					
<b>TOTAL (agree to Schedule V, line 19, column 3)</b>			<b>\$ 585,610</b>					
<b>(For legal fee disclosure, see page 39 of instructions)</b>								

\* 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												
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13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Aperion Care International# 0050187

Report Period Beginning:

01/01/14

Ending:

12/31/14**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. ICLTC: \$15,470
- (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. \$ 43,767 Line 10 - 02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 352,334  
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. \$ No Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14  
d. Have vehicle usage logs been maintained? No  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**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.