

Facility Name & ID Number Aperion Care Jacksonville

0051094 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	113	Skilled (SNF)	113	41,245	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	113	TOTALS	113	41,245	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	21,099	397	2,676	24,172	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	21,099	397	2,676	24,172	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 58.61%

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 09/01/2010

J. Was the facility purchased or leased after January 1, 1978?
YES Date 09/01/2010 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 113 and days of care provided 1,614

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

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

Facility Name & ID Number

Aperion Care Jacksonville

0051094

Report Period Beginning:

01/01/14

Ending:

12/31/14

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	151,007	19,731	8,800	179,538		179,538	6,919	186,457		1
2	Food Purchase		146,335		146,335		146,335	24	146,359		2
3	Housekeeping	92,711	15,269		107,980		107,980		107,980		3
4	Laundry	71,009	9,233		80,242		80,242		80,242		4
5	Heat and Other Utilities			99,017	99,017		99,017	(14,186)	84,831		5
6	Maintenance	52,793	15,673	42,822	111,288		111,288	27,222	138,510		6
7	Other (specify):*							1,486	1,486		7
8	TOTAL General Services	367,520	206,241	150,639	724,400		724,400	21,465	745,865		8
	B. Health Care and Programs										
9	Medical Director			21,500	21,500		21,500		21,500		9
10	Nursing and Medical Records	1,117,241	125,750	92,140	1,335,131		1,335,131	(52,471)	1,282,660		10
10a	Therapy	29,588			29,588		29,588		29,588		10a
11	Activities	58,646	1,851	1,398	61,895		61,895		61,895		11
12	Social Services	79,979		518	80,497		80,497		80,497		12
13	CNA Training										13
14	Program Transportation			9,593	9,593		9,593	1,650	11,243		14
15	Other (specify):*							2,473	2,473		15
16	TOTAL Health Care and Programs	1,285,454	127,601	125,149	1,538,204		1,538,204	(48,348)	1,489,856		16
	C. General Administration										
17	Administrative	57,923		51,130	109,053		109,053	(15,531)	93,522		17
18	Directors Fees										18
19	Professional Services			182,997	182,997	(164)	182,833	(111,864)	70,970		19
20	Dues, Fees, Subscriptions & Promotions			38,679	38,679		38,679	(12,659)	26,020		20
21	Clerical & General Office Expenses	40,805		238,332	279,137		279,137	(123,286)	155,851		21
22	Employee Benefits & Payroll Taxes			289,052	289,052		289,052		289,052		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,778	3,778		3,778	1,006	4,784		24
25	Other Admin. Staff Transportation			11,925	11,925		11,925	3,457	15,382		25
26	Insurance-Prop.Liab.Malpractice			47,962	47,962		47,962	4,277	52,239		26
27	Other (specify):*							9,046	9,046		27
28	TOTAL General Administration	98,728		863,855	962,583	(164)	962,419	(245,553)	716,866		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,751,702	333,842	1,139,643	3,225,187	(164)	3,225,023	(272,436)	2,952,587		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			75,486	75,486		75,486	56,905	132,391			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			53,294	53,294		53,294	65,743	119,037			32
33	Real Estate Taxes					164	164	29,916	30,080			33
34	Rent-Facility & Grounds			272,414	272,414		272,414	(272,142)	272			34
35	Rent-Equipment & Vehicles			18,678	18,678		18,678	3,292	21,970			35
36	Other (specify):*			29,020	29,020		29,020	(29,020)	(0)			36
37	TOTAL Ownership			448,892	448,892	164	449,056	(145,307)	303,749			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		77,520	213,221	290,741		290,741		290,741			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			199,924	199,924		199,924		199,924			42
43	Other (specify):*			128,365	128,365		128,365	(128,365)	(0)			43
44	TOTAL Special Cost Centers		77,520	541,510	619,030		619,030	(128,365)	490,665			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,751,702	411,362	2,130,045	4,293,109		4,293,109	(546,108)	3,747,001			45

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

Facility Name & ID Number Aperion Care Jacksonville

0051094

Report Period Beginning: 01/01/14

Ending: 12/31/14

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(14,572)	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	(37,968)	30		9
10	Interest and Other Investment Income	(2,405)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	24	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	(4,070)	21		18
19	Entertainment	(1,435)	21		19
20	Contributions	(12,906)	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	(121,303)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(199,785)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (394,420)		\$	30

BHF USE ONLY					
48		49		50	
				51	
					52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(151,688)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (151,688)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (546,108)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Aperion Care Jacksonville

ID# 0051094

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Advertising/Marketing	\$ (43,740)	43	1
2	Promotional Products	(3,108)	43	2
3	Bank Charges	(42,224)	21	3
4	Theft & Damage Loss	(2,039)	21	4
5	Amortization	(29,020)	36	5
6	Bldg Co. - Bank Charges	(343)	21	6
7	Bldg Co. - Bookkeeping Fees	(6,000)	19	7
8	Bldg Co. - Licenses & Permits	(250)	20	8
9	Bldg Co. - Home Office Expense	(6,000)	19	9
10	Non Allowable Expense	(75,517)	43	10
11	Additional R&M	20,292	06	11
12	PAC Dues	(856)	20	12
13	Every Vote Counts	(300)	20	13
14	Non Allowable Building Rent	(5,000)	34	14
15	Non Allowable Legal Fees	(4,189)	19	15
16	Website	(1,491)	21	16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(199,785)	49

Aperion Care Jacksonville

ID# 0051094

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

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

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Jacksonville# 0051094

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					3,713	95	3,111					6,919	1
2	Food Purchase	24											24	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(14,572)					179		207				(14,186)	5
6	Maintenance	20,292		1,845		1,528	1,552	1,757	248				27,222	6
7	Other (specify):*			121		762	307	296					1,486	7
8	TOTAL General Services	5,744		1,966		6,003	2,133	5,164	455				21,465	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			1,599		(27,925)		(26,145)					(52,471)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation							1,650					1,650	14
15	Other (specify):*			119		1,555		799					2,473	15
16	TOTAL Health Care and Programs			1,718		(26,370)		(23,696)					(48,348)	16
	C. General Administration													
17	Administrative			4,614	1,088		5,595	(26,828)					(15,531)	17
18	Directors Fees													18
19	Professional Services	(16,189)	12,000	(27,380)	(23,299)	53	(51,572)	(3,824)	421	(2,074)			(111,864)	19
20	Fees, Subscriptions & Promotions	(14,312)	250	1,127	16	5	226	10	19				(12,659)	20
21	Clerical & General Office Expenses	(172,905)	343	11,759	15,093	654	16,411	4,833	526				(123,286)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			501	9	148	99	249					1,006	24
25	Other Admin. Staff Transportation			1,422	16	1,115	677	227					3,457	25
26	Insurance-Prop.Liab.Malpractice			376	3,150		702	49					4,277	26
27	Other (specify):*			2,393		77	5,921	655					9,046	27
28	TOTAL General Administration	(203,405)	12,593	(5,188)	(3,927)	2,052	(21,941)	(24,629)	966	(2,074)			(245,553)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(197,661)	12,593	(1,504)	(3,927)	(18,315)	(19,808)	(43,161)	1,421	(2,074)			(272,436)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Jacksonville

0051094

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	(37,968)	92,571			7	582		1,713				56,905	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(2,405)	66,485				266		1,397				65,743	32
33	Real Estate Taxes		28,548						1,368				29,916	33
34	Rent-Facility & Grounds	(5,000)	(255,414)	518			(1,213)		(11,033)				(272,142)	34
35	Rent-Equipment & Vehicles			1,263	81	404	468	876	200				3,292	35
36	Other (specify):*	(29,020)											(29,020)	36
37	TOTAL Ownership	(74,394)	(67,810)	1,781	81	411	103	876	(6,355)				(145,307)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(122,365)						(6,000)					(128,365)	43
44	TOTAL Special Cost Centers	(122,365)						(6,000)					(128,365)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(394,420)	(55,217)	277	(3,846)	(17,904)	(19,705)	(48,285)	(4,934)	(2,074)			(546,108)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 255,414	Centralia Property, LLC	100.00%	\$	\$ (255,414)	1
2	V	21 Bank Charges		Centralia Property, LLC	100.00%	343	343	2
3	V	19 Bookkeeping Fees - YAM		Centralia Property, LLC	100.00%	6,000	6,000	3
4	V	20 Licenses & Permits		Centralia Property, LLC	100.00%	250	250	4
5	V	30 Depreciation		Centralia Property, LLC	100.00%	92,571	92,571	5
6	V	19 Home Office Expense		Centralia Property, LLC	100.00%	6,000	6,000	6
7	V	33 Real Estate Tax		Centralia Property, LLC	100.00%	28,548	28,548	7
8	V	32 Interest		Centralia Property, LLC	100.00%	66,485	66,485	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 255,414			\$ 200,197	\$ * (55,217)	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%	1,845	\$	1,845	15
16	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	121		121	16
17	V	10 SALARY- NURSE		APERION CARE	100.00%	1,599		1,599	17
18	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	119		119	18
19	V	17 ADMINISTRATIVE		APERION CARE	100.00%	22,743		22,743	19
20	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	2,365		2,365	20
21	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	1,127		1,127	21
22	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	12,263		12,263	22
23	V	24 SEMINARS		APERION CARE	100.00%	501		501	23
24	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	1,422		1,422	24
25	V	26 INSURANCE		APERION CARE	100.00%	376		376	25
26	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	2,393		2,393	26
27	V	34 RENT		APERION CARE	100.00%	518		518	27
28	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	16		16	28
29	V	35 AUTO LEASE		APERION CARE	100.00%	1,247		1,247	29
30	V	17 MANAGEMENT FEE	18,129	APERION CARE	100.00%			(18,129)	30
31	V	19 HOME OFFICE	29,025	APERION CARE	100.00%			(29,025)	31
32	V	19 DATA PROCESSING	720	APERION CARE	100.00%			(720)	32
33	V	21 CORPORATE EVENTS	504	APERION CARE	100.00%			(504)	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 48,378			\$ 48,655	\$ *	277	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	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	1,088	\$ 1,088
16	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	442	442
17	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	16	16
18	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	15,093	15,093
19	V	24 SEMINARS		APERION FINANCIAL	100.00%	9	9
20	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	16	16
21	V	26 INSURANCE		APERION FINANCIAL	100.00%	3,150	3,150
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	81	81
23	V	19 HOME OFFICE EXPENSE	23,741	APERION FINANCIAL	100.00%		(23,741)
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		\$ 23,741			\$ 19,895	\$ * (3,846)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 DIETARY	\$	APERION CONSULTING	100.00%	\$ 3,713	\$ 3,713
16	V	5 UTILITIES		APERION CONSULTING	100.00%		
17	V	6 REPAIRS & MAINTENANCE		APERION CONSULTING	100.00%	1,528	1,528
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING	100.00%	762	762
19	V	10 SALARY NURSE		APERION CONSULTING	100.00%	10,697	10,697
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING	100.00%	1,555	1,555
21	V	17 ADMINISTRATIVE		APERION CONSULTING	100.00%		
22	V	19 PROFESSIONAL FEES		APERION CONSULTING	100.00%	53	53
23	V	20 FEES, SUBSCRIPTIONS		APERION CONSULTING	100.00%	5	5
24	V	21 CLERICAL & GENERAL		APERION CONSULTING	100.00%	654	654
25	V	24 SEMINARS		APERION CONSULTING	100.00%	148	148
26	V	25 AUTO AND TRAVEL		APERION CONSULTING	100.00%	1,115	1,115
27	V	26 INSURANCE		APERION CONSULTING	100.00%		
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CONSULTING	100.00%	77	77
29	V	30 DEPRECIATION		APERION CONSULTING	100.00%	7	7
30	V	35 AUTO LEASE		APERION CONSULTING	100.00%	404	404
31	V	10 CONSULTING	38,622	APERION CONSULTING	100.00%		(38,622)
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 38,622			\$ 20,718	\$ * (17,904)

* 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>95</u>	\$	<u>95</u> <u>15</u>
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>179</u>		<u>179</u> <u>16</u>
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>1,552</u>		<u>1,552</u> <u>17</u>
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>307</u>		<u>307</u> <u>18</u>
19	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>5,595</u>		<u>5,595</u> <u>19</u>
20	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>1,781</u>		<u>1,781</u> <u>20</u>
21	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>226</u>		<u>226</u> <u>21</u>
22	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>29,989</u>		<u>29,989</u> <u>22</u>
23	V	<u>24</u> <u>SEMINARS</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>99</u>		<u>99</u> <u>23</u>
24	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>677</u>		<u>677</u> <u>24</u>
25	V	<u>26</u> <u>INSURANCE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>702</u>		<u>702</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>5,921</u>		<u>5,921</u> <u>26</u>
27	V	<u>30</u> <u>DEPRECIATION</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>582</u>		<u>582</u> <u>27</u>
28	V	<u>32</u> <u>INTEREST</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>266</u>		<u>266</u> <u>28</u>
29	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			
30	V	<u>34</u> <u>RENT</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>3,633</u>		<u>3,633</u> <u>30</u>
31	V	<u>34</u> <u>PARKING RENTAL</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>154</u>		<u>154</u> <u>31</u>
32	V	<u>35</u> <u>AUTO LEASE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>468</u>		<u>468</u> <u>32</u>
33	V							
34	V	<u>19</u> <u>ACCOUNTING</u>	<u>10,463</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(10,463)</u> <u>34</u>
35	V	<u>19</u> <u>DATA PROCESSING</u>	<u>1,316</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(1,316)</u> <u>35</u>
36	V	<u>19</u> <u>BOOKKEPPING</u>	<u>41,574</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(41,574)</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		\$ 71,931			\$ 52,226	\$ *	(19,705) 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	<u>1</u> DIETARY	\$	<u>YAM CONSULTING, LLC</u>	100.00%	\$ 3,111	\$ 3,111
16	V	<u>5</u> UTILITIES		<u>YAM CONSULTING, LLC</u>	100.00%		
17	V	<u>6</u> REPAIRS & MAINTENANCE		<u>YAM CONSULTING, LLC</u>	100.00%	1,757	1,757
18	V	<u>7</u> EMP. BEN.-GEN. SERV.		<u>YAM CONSULTING, LLC</u>	100.00%	296	296
19	V	<u>10</u> NURSE SALARY		<u>YAM CONSULTING, LLC</u>	100.00%	13,155	13,155
20	V	<u>15</u> EMP. BEN.-NURSE		<u>YAM CONSULTING, LLC</u>	100.00%	799	799
21	V	<u>17</u> ADMINISTRATIVE		<u>YAM CONSULTING, LLC</u>	100.00%	6,172	6,172
22	V	<u>19</u> PROFESSIONAL FEES		<u>YAM CONSULTING, LLC</u>	100.00%	1,826	1,826
23	V	<u>20</u> FEES, SUBSCRIPTIONS		<u>YAM CONSULTING, LLC</u>	100.00%	10	10
24	V	<u>21</u> CLERICAL & GENERAL		<u>YAM CONSULTING, LLC</u>	100.00%	4,833	4,833
25	V	<u>24</u> SEMINARS		<u>YAM CONSULTING, LLC</u>	100.00%	249	249
26	V	<u>25</u> AUTO AND TRAVEL		<u>YAM CONSULTING, LLC</u>	100.00%	227	227
27	V	<u>26</u> INSURANCE		<u>YAM CONSULTING, LLC</u>	100.00%	49	49
28	V	<u>27</u> EMP. BEN.-GEN. ADMIN.		<u>YAM CONSULTING, LLC</u>	100.00%	655	655
29	V	<u>14</u> NURSE TRAVEL		<u>YAM CONSULTING, LLC</u>	100.00%	1,650	1,650
30	V	<u>32</u> INTEREST		<u>YAM CONSULTING, LLC</u>	100.00%		
31	V	<u>35</u> AUTO RENTAL		<u>YAM CONSULTING, LLC</u>	100.00%	876	876
32	V	<u>10</u> NURSE CONSULTING	39,300	<u>YAM CONSULTING, LLC</u>	100.00%		(39,300)
33	V	<u>19</u> DATA PROCESSING	5,650	<u>YAM CONSULTING, LLC</u>	100.00%		(5,650)
34	V	<u>19</u> DIETICIAN		<u>YAM CONSULTING, LLC</u>	100.00%		
35	V	<u>17</u> ADMINISTRATIVE CONSULTANT	33,000	<u>YAM CONSULTING, LLC</u>	100.00%		(33,000)
36	V	<u>43</u> MARKETING	6,000	<u>YAM CONSULTING, LLC</u>	100.00%		(6,000)
37	V						
38	V						
39	Total		\$ 83,950			\$ 35,665	\$ * (48,285)

* 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%	\$ 207	\$	207	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		248		248	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		421		421	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		19		19	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		526		526	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		1,713		1,713	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		1,397		1,397	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		272		272	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		200		200	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		1,368		1,368	24
25	V								25
26	V	34 RENT	11,305	8131 N. MONTICELLO, LLC				(11,305)	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		\$ 11,305			\$ 6,371	\$ *	(4,934)	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	19 Payroll Services	\$ 9,875	ProPay HR LLC	24.00%	\$ 7,801	\$ (2,074)
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		\$ 9,875			\$ 7,801	\$ * (2,074)

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number

Aperion Care Jacksonville

0051094

Report Period Beginning:

01/01/14

Ending:

12/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	ML EQUITY PARTNERS LLC	5.00%	Aperion Care Amboy	Amboy	YAM MANAGEMENT (1/1/14-6/30/14)	SKOKIE	MANAGEMENT CO.	1
2	MARTIN LOEB	2.00%	Aperion Care Jacksonville	Jacksonville	YAM CONSULTING (1/1/14-6/30/14)	SKOKIE	CONSULTING CO.	2
3	HOWARD SUSS	5.00%	River Crossing Rehab	Galesburg	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING CO.	3
4	DAVID A. BERKOWITZ	36.50%	Aperion Care Dolton	Dolton	PROPAY	EVANSTON	PAYROLL SERVICES	4
5	DECLARATION OF TRUST OF YOSEF MEYSTEL	34.50%	Riverwood Rehab	East Moline	CENTRALIA PROPERTY, LLC	SKOKIE	BUILDING CO.	5
6	JAY MEYSTEL TRUST	4.00%	Aperion Care Bridgeport	Bridgeport	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	6
7	STEVEN TUROFSKY	1.00%	Aperion Care Litchfield	Litchfield	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	7
8	FREDERICK S. FRANKEL	1.00%	Aperion Care Springfield	Springfield	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	8
9	CHRISTINA INOFRE	1.00%	Aperion Care Burbank	Burbank	APERION ESTATES PERU	PERU, IN	ALF	9
10	42170 LIMITED PARTNERSHIP	2.50%	Aperion Care Midlothian	Midlothian	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	10
11	1219 LIMITED PARTNERSHIP	2.50%	Aperion Care St. Elmo	St. Elmo	APERION CARE COPPERAS HOLLOW	CALDWELL, TX	ALF	11
12	257 LTD. PARTNERSHIP	2.50%	Aperion Care Chicago Heights	Chicago Heights				12
13	417A, LLC	2.50%	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 International	Chicago				17
18			Aperion Care Plum Grove	Palatine				18
19			Aperion Care Wilmington	Wilmington				19
20			Aperion Care Arbors Michigan City	Michigan City, IN				20
21			Aperion Care Demotte	Demotte, IN				21
22			Aperion Care Kokomo	Kokomo, IN				22
23			Aperion Care Peru	Peru, IN				23
24			Aperion Care Tolleston Park	Gary, IN				24
25			Aperion Care Valparaiso	Valparaiso, IN				25
26			Aperion Care Copperas Hollow	Caldwell, TX				26
27								27
28								28
29								29
30								30

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 Jacksonville # 0051094 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		See Attached	1.2	3.00%	Alloc. Salary	\$ 5,474	17-7	1
2	David Berkowitz	Relative	Administrative	36.50%	See Attached	1.2	3.00%	Alloc. Salary	5,474	17-7	2
3	Joel Meystel	Relative	Administrative		See Attached	0.6	3.00%	Alloc. Salary	1,211	17-7	3
4	Jay Meystel	Relative	Administrative		See Attached	0.6	1.50%	Alloc. Salary	943	17-7	4
5	Fred Frankel	Owner	Administrative	1.00%	See Attached	1.2	3.00%	Alloc. Salary	4,076	17-7	5
6	Steve Turofsky	Owner	Administrative	1.00%	See Attached	1.2	3.00%	Alloc. Salary	4,456	17-7	6
7	Christina Inofre	Owner	Nursing	1.00%	See Attached	1.2	3.00%	Alloc. Salary	3,440	10-7	7
8	Cynthia Meystel	Relative	Clerical		See Attached	0.1	3.03%	Alloc. Salary	621	21-7	8
9	Shimon Meystel	Relative	Clerical		See Attached	1.2	3.00%	Alloc. Salary	1,139	21-7	9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 26,834		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 Jacksonville

0051094

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Aperion Care Jacksonville

0051094

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	11,771	1,845	1
2	7	EMP. BEN.-GEN. SERV. & DIS	ACTUAL CENSUS	431,728	30	4,451		11,771	121	2
3	10	SALARY- NURSE	ACTUAL CENSUS	431,728	30	58,629	58,629	11,771	1,599	3
4	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	4,381		11,771	119	4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	834,151	758,436	11,771	22,743	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	86,759		11,771	2,365	6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	41,339		11,771	1,127	7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	449,771	436,216	11,771	12,263	8
9	24	SEMINARS	ACTUAL CENSUS	431,728	30	18,383		11,771	501	9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	52,156		11,771	1,422	10
11	26	INSURANCE	ACTUAL CENSUS	431,728	30	13,783		11,771	376	11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	87,772		11,771	2,393	12
13	34	RENT	ACTUAL CENSUS	431,728	30	19,000		11,771	518	13
14	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	601		11,771	16	14
15	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	45,731		11,771	1,247	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		\$ 48,655	25

Facility Name & ID Number Aperion Care Jacksonville

0051094

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	11,771	1,088	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	16,216	11,771	442	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	570	11,771	16	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	553,558	596,633	15,093	4
5	24	SEMINARS	ACTUAL CENSUS	431,728	30	342	11,771	9	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	585	11,771	16	6
7	26	INSURANCE	ACTUAL CENSUS	431,728	30	115,531	11,771	3,150	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	2,974	11,771	81	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		\$ 19,895	25

Facility Name & ID Number Aperion Care Jacksonville

0051094

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	11,771	\$ 3,713	1
2	5	UTILITIES	ACTUAL CENSUS	431,728	30			11,771		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	56,041	55,918	11,771	1,528	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	431,728	30	27,933		11,771	762	4
5	10	SALARY NURSE	ACTUAL CENSUS	431,728	30	392,341	392,341	11,771	10,697	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	57,045		11,771	1,555	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30			11,771		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	1,960		11,771	53	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	180		11,771	5	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	23,973	19,489	11,771	654	10
11	24	SEMINARS	ACTUAL CENSUS	431,728	30	5,431		11,771	148	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	40,886		11,771	1,115	12
13	26	INSURANCE	ACTUAL CENSUS	431,728	30			11,771		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	2,834		11,771	77	14
15	30	DEPRECIATION	ACTUAL CENSUS	431,728	30	263		11,771	7	15
16	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	14,818		11,771	404	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 759,903	\$ 603,946		\$ 20,718	25

Facility Name & ID Number Aperion Care Jacksonville

0051094

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	12,401	\$ 95	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26	5,432	12,401	179		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	47,002	38,824	12,401	1,552	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	375,486	26	9,302	12,401	307		4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	169,404	169,404	12,401	5,595	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	53,925	12,401	1,781		6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	6,855	12,401	226		7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	908,031	634,084	12,401	29,989	8
9	24	SEMINARS	ACTUAL CENSUS	375,486	26	3,004	12,401	99		9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	20,508	12,401	677		10
11	26	INSURANCE	ACTUAL CENSUS	375,486	26	21,257	12,401	702		11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	179,286	12,401	5,921		12
13	30	DEPRECIATION	ACTUAL CENSUS	375,486	26	17,623	12,401	582		13
14	32	INTEREST	ACTUAL CENSUS	375,486	26	8,053	12,401	266		14
15	33	REAL ESTATE TAX	ACTUAL CENSUS	375,486	26		12,401			15
16	34	RENT	ACTUAL CENSUS	375,486	26	110,000	12,401	3,633		16
17	34	PARKING RENTAL	ACTUAL CENSUS	375,486	26	4,655	12,401	154		17
18	35	AUTO LEASE	ACTUAL CENSUS	375,486	26	14,167	12,401	468		18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,581,370	\$ 845,178	\$ 52,226		25

Facility Name & ID Number Aperion Care Jacksonville

0051094

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	12,401	\$ 3,111	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26			12,401		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	53,189	53,189	12,401	1,757	3
4	7	EMP. BEN.-GEN. SERV.	ACTUAL CENSUS	375,486	26	8,951		12,401	296	4
5	10	NURSE SALARY	ACTUAL CENSUS	375,486	26	398,330	398,330	12,401	13,155	5
6	15	EMP. BEN.-NURSE	ACTUAL CENSUS	375,486	26	24,191		12,401	799	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	186,891	186,891	12,401	6,172	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	55,290		12,401	1,826	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	291		12,401	10	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	146,322	139,573	12,401	4,833	10
11	24	SEMINARS	ACTUAL CENSUS	375,486	26	7,546		12,401	249	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	6,873		12,401	227	12
13	26	INSURANCE	ACTUAL CENSUS	375,486	26	1,489		12,401	49	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	19,826		12,401	655	14
15	14	NURSE TRAVEL	ACTUAL CENSUS	375,486	26	49,952		12,401	1,650	15
16	32	INTEREST	ACTUAL CENSUS	375,486	26	1		12,401		16
17	35	AUTO RENTAL	ACTUAL CENSUS	375,486	26	26,512		12,401	876	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,079,857	\$ 872,186		\$ 35,665	25

Facility Name & ID Number Aperion Care Jacksonville

0051094

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	\$ 24,172	\$ 207	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	807,214	30	8,268	24,172	248	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	807,214	30	14,051	24,172	421	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	807,214	30	646	24,172	19	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	807,214	30	17,570	24,172	526	5
6	30	DEPRECIATION	ACTUAL CENSUS	807,214	30	57,207	24,172	1,713	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	807,214	30	46,653	24,172	1,397	7
8	34	RENT	ACTUAL CENSUS	807,214	30	9,100	24,172	272	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	807,214	30	6,667	24,172	200	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	807,214	30	45,673	24,172	1,368	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	\$		\$ 6,371	25

Facility Name & ID Number Aperion Care Jacksonville

0051094

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		\$	\$		\$ 7,801	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				\$	\$		\$ 7,801	25

Facility Name & ID Number Aperion Care Jacksonville

0051094

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Aperion Care Jacksonville

0051094

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number

Aperion Care Jacksonville

0051094

Report Period Beginning:

01/01/14

Ending:

12/31/14

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			
A. Directly Facility Related																	
Long-Term																	
1	Bank Financial		X	Mortgage			\$	\$ 1,215,450			\$ 66,485	1					
2	Red Capital		X	Note Payable				1,500,000				2					
3												3					
4												4					
5												5					
Working Capital																	
6	Bank Financial		X	Line of Credit							52,380	6					
7	Assurance		X	Insurance Financing							914	7					
8												8					
9	TOTAL Facility Related						\$	\$ 2,715,450			\$ 119,779	9					
B. Non-Facility Related*																	
10	Interest Income		X								(2,405)	10					
11	Allocated from 8131 N. Montice	X									1,397	11					
12	Allocated from YAM Managem	X									266	12					
13												13					
14	TOTAL Non-Facility Related						\$	\$			(742)	14					
15	TOTALS (line 9+line14)						\$	\$ 2,715,450			\$ 119,037	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

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

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

Facility Name & ID Number Aperion Care Jacksonville

0051094

Report Period Beginning:

01/01/14

Ending:

12/31/14

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Jacksonville COUNTY Morgan

FACILITY IDPH LICENSE NUMBER 0051094

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>09-17-204-013</u>	<u>Long Term Care Property</u>	\$ <u>27,907.72</u>	\$ <u>27,907.72</u>
2. <u>Allocated from 8131 N. Monticello</u>	<u>Home Office Allocation</u>	\$ <u>64,433.32</u>	\$ <u>1,690.18</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>92,341.04</u></u>	\$ <u><u>29,597.90</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.	_____	_____	\$ _____	\$ _____
		TOTALS	\$ _____	\$ _____

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,500 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
 List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
 If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
 3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Centralia Property</u>		<u>2010</u>	<u>\$ 48,177</u>	1
2	<u>Allocated from 8131 N. Monticello</u>			<u>2,665</u>	2
3	TOTALS			\$ 50,842	3

Facility Name & ID Number Aperion Care Jacksonville

0051094

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		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	113		2010	1977	\$ 1,056,272	\$ 92,571	35	\$ 30,179	\$ (62,392)	\$ 130,774	4
5											5
6											6
7											7
8											8
	Improvement Type**										
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											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Aperion Care Jacksonville

0051094

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	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			33,163	2,291	1,214	(1,077)	5,132	68	
69				75,486		(75,486)		69	
70			\$ 1,089,435	\$ 170,348		\$ 31,393	\$ (138,955)	\$ 135,906	70

**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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,089,435	\$ 170,348		\$ 31,393	\$ (138,955)	\$ 135,906	1
2	Roof Replacement, Gutter Repair	2011	98,124		20	9,812	9,812	37,614	2
3	Security System	2011	8,382		20	1,676	1,676	6,426	3
4	Resident Rooms - Window Cornices, Blinds, Cubicle Curtains	2011	27,355		20	1,368	1,368	5,243	4
5	Emergency Power System	2012	2,500		20	250	250	750	5
6	Removed & Installed New Dry Wall, Tile, Exhaust Fans, Shower H	2013	20,000		20	1,000	1,000	1,917	6
7	Bathroom Plumbing - Hooked Up Lavs, Stools & Showers	2013	5,544		20	277	277	462	7
8	Installed 36 Downspouts To Storm Sewer	2013	21,467		20	1,073	1,073	1,699	8
9	Repaired Bathroom Plumbing In Hall 300	2013	9,973		20	499	499	665	9
10	Overbed Lighting	2013	5,484		20	1,097	1,097	1,462	10
11	Installed New Flooring In 300 Hall	2013	3,626		20	181	181	242	11
12	Cubicle Curtains	2013	3,624		20	725	725	1,027	12
13	Installed 26 Overbed Lights	2013	5,412		20	271	271	496	13
14	B&M Services Water Heater	2014	6,996		20	262	262	262	14
15	Econocare #42712-Resident Rms Custom Millwork Wardrobes	2014	29,317		20	9,026	9,026	9,026	15
16	Masonry	2014	7,000		20	146	146	146	16
17	Repipe Drain In Kitchen Floor	2014	4,030		20	101	101	101	17
18	Sign Set Into Concrete	2014	3,953		20	132	132	132	18
19	Telephone Cables	2014	5,800		20	48	48	48	19
20	Newman-Allen/ Farnsworth - Sidewalks	2014	2,522		20	14	14	14	20
21	Newman-Allen/ Farnsworth - Cabinets, Tops, Wallcovering Handr	2014	94,416		20	1,574	1,574	1,574	21
22	Newman-Allen/ Farnsworth - Walls, Masonry, Windows, Doors, C	2014	1,326,426		20	5,527	5,527	5,527	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)		\$ 2,781,386	\$ 170,348		\$ 66,452	\$ (103,896)	\$ 210,739	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	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12B, Carried Forward		\$ 2,781,386	\$ 170,348		\$ 66,452	\$ (103,896)	\$ 210,739	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)		\$ 2,781,386	\$ 170,348		\$ 66,452	\$ (103,896)	\$ 210,739	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,781,386	\$ 170,348		\$ 66,452	\$ (103,896)	\$ 210,739	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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19									19
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,781,386	\$ 170,348		\$ 66,452	\$ (103,896)	\$ 210,739	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 2,781,386	\$ 170,348		\$ 66,452	\$ (103,896)	\$ 210,739	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
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19									19
20									20
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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)		\$ 2,781,386	\$ 170,348		\$ 66,452	\$ (103,896)	\$ 210,739	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

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
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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	Totals from Page 12G, Carried Forward		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010	20,708	616	35	531	(85)	2,367	3
4									4
5									5
6									6
7									7
8	Leasehold Information								8
9	Allocated from 8131 N. Monticello	2010	9,276	932	20	464	(468)	2,105	9
10	Allocated from 8131 N. Monticello	2013	1,613	161	20	81	(80)	161	10
11									11
12	Allocated from Aperion Care	2010	898		20	90	90	384	12
13	Allocated from Aperion Care	2012	567		20	38	38	95	13
14	Allocated from Aperion Care	2013	101		20	10	10	20	14
15									15
16	Allocated Depreciation from YAM Management			582			(582)		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)		\$ 33,163	\$ 2,291		\$ 1,214	\$ (1,077)	\$ 5,132	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 33,163	\$ 2,291		\$ 1,214	\$ (1,077)	\$ 5,132	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 33,163	\$ 2,291		\$ 1,214	\$ (1,077)	\$ 5,132	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	\$ 452,265	\$	\$ 52,723	\$ 52,723	10	\$ 164,616	71
72	Current Year Purchases	80,995	11	11,936	11,925	10	11,936	72
73	Fully Depreciated Assets	18,037				10	18,037	73
74								74
75	TOTALS	\$ 551,297	\$ 11	\$ 64,658	\$ 64,647		\$ 194,588	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		2008 DODGE GRAND CARAVA	2014	\$ 7,297	\$	\$ 1,095	\$ 1,095	5	\$ 1,095	76
77		Allocated from Aperion Care	2014	927		185	185	5	651	77
78										78
79										79
80	TOTALS			\$ 8,224	\$	\$ 1,280	\$ 1,280		\$ 1,746	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)	\$ 3,391,749	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 170,359	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 132,391	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (37,968)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 407,074	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 Jacksonville

0051094

Report Period Beginning: 01/01/14

Ending: 12/31/14

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	<u>Allocated from 8131 N. Monticello</u>				<u>272</u>			5
6								6
7	TOTAL				\$ <u>272</u>			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: \$ 10,859 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Facility</u>	<u>2010 Ford E-350</u>	\$ <u>813.91</u>	\$ <u>8,116</u>	17
18	<u>Allocated from YAM Consulting</u>			<u>876</u>	18
19	<u>Allocated from YAM Management</u>			<u>468</u>	19
20	<u>Allocated from Aperion Care/Consulting</u>			<u>1,651</u>	20
21	TOTAL		\$ <u>813.91</u>	\$ <u>11,111</u>	21

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

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

Facility Name & ID Number Aperion Care Jacksonville # 0051094 Report Period Beginning: 01/01/14 Ending: 12/31/14
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		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	\$		\$	89,311	\$		\$	89,311	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				12,632				12,632	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				98,005				98,005	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					77,477			77,477	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify): <u>See Supplemental</u>						13,273	43			13,316	13
14	TOTAL			\$		\$	213,221	\$	77,520	\$	290,741	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 Jacksonville# 0051094Report Period Beginning: 01/01/14

Ending:

12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 28,042	\$ 196,813	1
2	Cash-Patient Deposits	121,979	121,979	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	584,757	584,757	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	74,616	74,616	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	60,782	60,782	8
9	Other(specify):	8,358	8,358	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 878,534	\$ 1,047,305	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		312,840	13
14	Buildings, at Historical Cost		510,132	14
15	Leasehold Improvements, at Historical Cost	1,697,731	1,759,600	15
16	Equipment, at Historical Cost	236,803	603,321	16
17	Accumulated Depreciation (book methods)	(169,100)	(569,696)	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):	1,350,102	1,350,102	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,115,536	\$ 3,966,299	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,994,070	\$ 5,013,604	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 594,121	\$ 606,121	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	109,325	109,325	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	86,473	86,473	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,111	4,111	31
32	Accrued Real Estate Taxes(Sch.IX-B)		27,908	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	162,911	959,749	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 956,941	\$ 1,793,687	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		1,500,000	39
40	Mortgage Payable		1,215,450	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	3,562,058	2,235,939	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,562,058	\$ 4,951,389	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,518,999	\$ 6,745,076	46
47	TOTAL EQUITY(page 18, line 24)	\$ (524,929)	\$ (1,731,472)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,994,070	\$ 5,013,604	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 177,422	1
2	Restatements (describe):		2
3	Late Entry	(21,392)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 156,030	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(680,959)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (680,959)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (524,929)	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 3,901,445	1
2	Discounts and Allowances for all Levels	(363,519)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,537,926	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	62,497	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 62,497	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	7,452	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	228	19
20	Radiology and X-Ray	28	20
21	Other Medical Services	1,614	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 9,322	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	2,405	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,405	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,612,150	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	724,400	31
32	Health Care	1,538,204	32
33	General Administration	962,583	33
B. Capital Expense			
34	Ownership	448,892	34
C. Ancillary Expense			
35	Special Cost Centers	419,106	35
36	Provider Participation Fee	199,924	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,293,109	40
41	Income before Income Taxes (line 30 minus line 40)**	(680,959)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (680,959)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,640,536	44
45	Private Pay - Net Inpatient Revenue	69,142	45
46	Medicare - Net Inpatient Revenue	684,907	46
47	Other-(specify) <u>Insurance</u>	143,341	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,537,926	49

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

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

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

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

Facility Name & ID Number Aperion Care Jacksonville

0051094

Report Period Beginning: 01/01/14

Ending: 12/31/14

12/31/14

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,984	2,233	\$ 71,420	\$ 31.98	1
2	Assistant Director of Nursing					2
3	Registered Nurses	2,564	2,975	70,044	23.54	3
4	Licensed Practical Nurses	20,592	22,064	458,175	20.77	4
5	CNAs & Orderlies	42,063	46,003	517,602	11.25	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,809	2,124	29,588	13.93	8
9	Activity Director	1,883	2,004	23,927	11.94	9
10	Activity Assistants	2,388	2,708	24,790	9.15	10
11	Social Service Workers	3,596	3,928	79,979	20.36	11
12	Dietician					12
13	Food Service Supervisor	2,040	2,505	30,373	12.12	13
14	Head Cook	4,718	5,915	58,237	9.85	14
15	Cook Helpers/Assistants	5,964	6,600	62,397	9.45	15
16	Dishwashers					16
17	Maintenance Workers	4,314	4,792	52,793	11.02	17
18	Housekeepers	8,240	8,967	92,711	10.34	18
19	Laundry	6,970	7,504	71,009	9.46	19
20	Administrator	1,928	2,084	57,923	27.79	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,156	2,344	40,805	17.41	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	772	922	9,929	10.77	33
34	TOTAL (lines 1 - 33)	113,981	125,672	\$ 1,751,702 *	\$ 13.94	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	160	\$ 8,800	01-03	35
36	Medical Director	Monthly	21,500	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	1,039	77,922	10-03	38
39	Pharmacist Consultant	144	7,218	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	28	1,398	11-03	44
45	Social Service Consultant	10	518	12-03	45
46	Other(specify)				46
47	<u>Psychiatric MD</u>	Monthly	7,000	10-03	47
48					48
49	TOTAL (lines 35 - 48)	1,382	\$ 124,356		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	
Katie Wiswell	Administrator	0	\$ 57,923	Workers' Compensation Insurance	\$ 57,371	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	79,390	Advertising: Employee Recruitment	11,169	
				FICA Taxes	133,501	Health Care Worker Background Check		
				Employee Health Insurance	14,614	(Indicate # of checks performed <u>287</u>)	2,868	
				Employee Meals	68	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	7,564	
				Employee Physicals	240	Licenses & Permits	1,026	
				Other Employee Benefits	3,868	Allocated from 8131 N. Monticello	19	
						Allocated from YAM Consulting	10	
						See Supplemental Schedule	1,374	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
					\$ 289,052			
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
Administrative Consultant - YAM Consulting			\$ 33,000				Out-of-State Travel	\$
Management Fees - Aperion Care, Inc.			18,129					
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 51,129				Seminar Expense	3,778
							Allocated from YAM Consulting	249
							Allocated from YAM Management	99
							See Supplemental Schedule	658
							Entertainment Expense	()
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 182,996	TOTAL		\$	TOTAL	\$ 4,784

* Attach copy of IMRF notifications

**See instructions.

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

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

Facility Name & ID Number Aperion Care Jacksonville# 0051094

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 \$2,593
- (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. \$ 8,936 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 199,924
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. \$ 68 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.