

Facility Name & ID Number Aperion Care Litchfield

0051102 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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	65	Intermediate (ICF)	65	23,725	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	65	TOTALS	65	23,725	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					8
9	SNF/PED					9
10	ICF	20,972	415	432	21,819	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,972	415	432	21,819	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.97%

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 _____ and days of care provided N/A

Medicare Intermediary N/A

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 Litchfield

0051102

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	127,165	11,094	5,191	143,450		143,450	6,275	149,725		1
2	Food Purchase		103,759		103,759		103,759	(20)	103,739		2
3	Housekeeping	63,744	9,970		73,714		73,714		73,714		3
4	Laundry	31,494	9,255		40,749		40,749		40,749		4
5	Heat and Other Utilities			52,990	52,990		52,990	21	53,011		5
6	Maintenance	52,152	5,187	26,413	83,752		83,752	(1,156)	82,596		6
7	Other (specify):*							1,354	1,354		7
8	TOTAL General Services	274,555	139,265	84,594	498,414		498,414	6,474	504,888		8
	B. Health Care and Programs										
9	Medical Director			6,500	6,500		6,500		6,500		9
10	Nursing and Medical Records	595,156	31,342	62,397	688,895		688,895	(27,957)	660,938		10
10a	Therapy										10a
11	Activities	33,150	4,479	793	38,422		38,422		38,422		11
12	Social Services	59,031		1,665	60,696		60,696		60,696		12
13	CNA Training										13
14	Program Transportation							1,420	1,420		14
15	Other (specify):*							2,273	2,273		15
16	TOTAL Health Care and Programs	687,337	35,821	71,355	794,513		794,513	(24,264)	770,249		16
	C. General Administration										
17	Administrative	129,254		30,956	160,210		160,210	1,740	161,950		17
18	Directors Fees										18
19	Professional Services			147,233	147,233	(148)	147,085	(89,432)	57,653		19
20	Dues, Fees, Subscriptions & Promotions			23,265	23,265		23,265	(15,955)	7,310		20
21	Clerical & General Office Expenses	31,392		100,646	132,038		132,038	(14,205)	117,833		21
22	Employee Benefits & Payroll Taxes			160,880	160,880		160,880		160,880		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,777	3,777		3,777	923	4,700		24
25	Other Admin. Staff Transportation			4,477	4,477		4,477	3,196	7,673		25
26	Insurance-Prop.Liab.Malpractice			31,134	31,134		31,134	6,318	37,452		26
27	Other (specify):*							7,997	7,997		27
28	TOTAL General Administration	160,646		502,368	663,014	(148)	662,866	(99,418)	563,448		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,122,538	175,086	658,317	1,955,941	(148)	1,955,793	(117,208)	1,838,585		29

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

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

Facility Name & ID Number Aperion Care Litchfield

#0051102

Report Period Beginning:

01/01/14

Ending:

12/31/14

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			38,110	38,110		38,110	28,369	66,479			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			18,237	18,237		18,237	72,527	90,764			32
33	Real Estate Taxes					148	148	23,580	23,728			33
34	Rent-Facility & Grounds			165,377	165,377		165,377	(165,131)	246			34
35	Rent-Equipment & Vehicles			8,737	8,737		8,737	2,993	11,730			35
36	Other (specify):*			21,359	21,359		21,359	(21,359)	0			36
37	TOTAL Ownership			251,820	251,820	148	251,968	(59,020)	192,948			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,440		1,440		1,440		1,440			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			168,597	168,597		168,597		168,597			42
43	Other (specify):*			63,328	63,328		63,328	(63,328)	(0)			43
44	TOTAL Special Cost Centers		1,440	231,925	233,365		233,365	(63,328)	170,037			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,122,538	176,526	1,142,062	2,441,126		2,441,126	(239,556)	2,201,570			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 Litchfield

0051102

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	(320)	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	(22,776)	30		9
10	Interest and Other Investment Income	(16)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(20)	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	(2,275)	21		18
19	Entertainment	(905)	21		19
20	Contributions	(15,767)	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	(10,013)	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	(161,252)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (213,343)		\$	30

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)	(26,213)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (26,213)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (239,556)		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

BHF USE ONLY						
48		49		50		51
						52

Aperion Care Litchfield

ID# 0051102

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Advertising/Marketing	\$ (11,566)	43	1
2	Bank Charges	(42,903)	21	2
3	Theft & Damage Loss	(4)	21	3
4	Amortization	(21,359)	36	4
5	Bldg Co. - Amortization	(3,135)	36	5
6	Bldg Co. - Bank Charges	(140)	21	6
7	Bldg Co. - Bookkeeping Fees YAM	(6,000)	19	7
8	Bldg Co. - Home Office Expense	(6,000)	19	8
9	Bldg Co. - Licenses & Fees	(250)	20	9
10	Additional R&M	2,901	06	10
11	Capitalized R&M	(10,023)	06	11
12	Non Allowable Fees	(50,262)	43	12
13	PAC Dues	(1,495)	20	13
14	Non Allowable Building Rent	(5,000)	34	14
15	Non Allowable Legal Fees	(4,524)	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		(161,252)	49

Aperion Care Litchfield

ID# 0051102

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 Litchfield# 0051102

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					3,517	81	2,677					6,275	1
2	Food Purchase	(20)											(20)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(320)					154		187				21	5
6	Maintenance	(7,122)		1,748		1,147	1,336	1,512	223				(1,156)	6
7	Other (specify):*			115		721	264	254					1,354	7
8	TOTAL General Services	(7,462)		1,863		5,385	1,835	4,443	410				6,474	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			1,514		(14,391)		(15,080)					(27,957)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation							1,420					1,420	14
15	Other (specify):*			113		1,473		687					2,273	15
16	TOTAL Health Care and Programs			1,627		(12,918)		(12,973)					(24,264)	16
	C. General Administration													
17	Administrative			5,584	1,031		4,814	(9,689)					1,740	17
18	Directors Fees													18
19	Professional Services	(16,524)	10,750	(18,706)	(16,490)	51	(45,958)	(1,679)	380	(1,256)			(89,432)	19
20	Fees, Subscriptions & Promotions	(17,512)	250	1,067	15	5	195	8	17				(15,955)	20
21	Clerical & General Office Expenses	(57,732)	140	11,614	14,294	619	12,227	4,158	475				(14,205)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			475	9	140	85	214					923	24
25	Other Admin. Staff Transportation			1,347	15	1,056	583	195					3,196	25
26	Insurance-Prop.Liab.Malpractice		2,333	356	2,983		604	42					6,318	26
27	Other (specify):*			2,266		73	5,095	563					7,997	27
28	TOTAL General Administration	(91,768)	13,473	4,003	1,857	1,944	(22,355)	(6,188)	872	(1,256)			(99,418)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(99,230)	13,473	7,493	1,857	(5,589)	(20,520)	(14,718)	1,282	(1,256)			(117,208)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Litchfield# 0051102

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(22,776)	49,091			7	501		1,546				28,369	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(16)	71,053				229		1,261				72,527	32
33	Real Estate Taxes		22,345						1,235				23,580	33
34	Rent-Facility & Grounds	(5,000)	(148,377)	491			(1,742)		(10,503)				(165,131)	34
35	Rent-Equipment & Vehicles			1,197	77	383	403	753	180				2,993	35
36	Other (specify):*	(24,494)	3,135										(21,359)	36
37	TOTAL Ownership	(52,285)	(2,753)	1,688	77	390	(609)	753	(6,281)				(59,020)	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):*	(61,828)						(1,500)					(63,328)	43
44	TOTAL Special Cost Centers	(61,828)						(1,500)					(63,328)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(213,343)	10,720	9,181	1,934	(5,199)	(21,129)	(15,465)	(4,999)	(1,256)			(239,556)	45

VII. RELATED PARTIES

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

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

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 148,377	Centralia Property, LLC	100.00%	\$	\$ (148,377)	1
2	V	32 Interest	28	Centralia Property, LLC	100.00%	71,081	71,053	2
3	V	36 Amortization		Centralia Property, LLC	100.00%	3,135	3,135	3
4	V	21 Bank Charges		Centralia Property, LLC	100.00%	140	140	4
5	V	19 Bookkeeping Fees - YAM		Centralia Property, LLC	100.00%	6,000	6,000	5
6	V	30 Depreciation		Centralia Property, LLC	100.00%	49,091	49,091	6
7	V	19 Home Office Expense		Centralia Property, LLC	100.00%	6,000	6,000	7
8	V	26 Insurance Expense		Centralia Property, LLC	100.00%	2,333	2,333	8
9	V	20 Licenses & Fees		Centralia Property, LLC	100.00%	250	250	9
10	V	33 Real Estate Taxes		Centralia Property, LLC	100.00%	22,345	22,345	10
11	V	19 Accounting	1,250	Centralia Property, LLC	100.00%		(1,250)	11
12	V							12
13	V							13
14	Total		\$ 149,655			\$ 160,375	\$ * 10,720	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%	1,748	\$	1,748	15
16	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	115		115	16
17	V	10 SALARY- NURSE		APERION CARE	100.00%	1,514		1,514	17
18	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	113		113	18
19	V	17 ADMINISTRATIVE		APERION CARE	100.00%	21,539		21,539	19
20	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	2,240		2,240	20
21	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	1,067		1,067	21
22	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	11,614		11,614	22
23	V	24 SEMINARS		APERION CARE	100.00%	475		475	23
24	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	1,347		1,347	24
25	V	26 INSURANCE		APERION CARE	100.00%	356		356	25
26	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	2,266		2,266	26
27	V	34 RENT		APERION CARE	100.00%	491		491	27
28	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	16		16	28
29	V	35 AUTO LEASE		APERION CARE	100.00%	1,181		1,181	29
30	V	17 MANAGEMENT FEE	15,955	APERION CARE	100.00%			(15,955)	30
31	V	19 HOME OFFICE	20,667	APERION CARE	100.00%			(20,667)	31
32	V	19 DATA PROCESSING	279	APERION CARE	100.00%			(279)	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 36,901			\$ 46,082	\$ *	9,181	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%	1,031	\$	1,031	15
16	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	419		419	16
17	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	15		15	17
18	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	14,294		14,294	18
19	V	24 SEMINARS		APERION FINANCIAL	100.00%	9		9	19
20	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	15		15	20
21	V	26 INSURANCE		APERION FINANCIAL	100.00%	2,983		2,983	21
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	77		77	22
23	V	19 HOME OFFICE EXPENSE	16,909	APERION FINANCIAL	100.00%			(16,909)	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		\$ 16,909			\$ 18,843	\$ *	1,934	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	<u>1</u> <u>DIETARY</u>	\$	<u>APERION CONSULTING</u>	100.00%	\$ 3,517	\$ 3,517
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>APERION CONSULTING</u>	100.00%	1,447	1,447
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>APERION CONSULTING</u>	100.00%	721	721
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	100.00%	10,131	10,131
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%	1,473	1,473
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>APERION CONSULTING</u>	100.00%		
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING</u>	100.00%	51	51
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	100.00%	5	5
24	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>APERION CONSULTING</u>	100.00%	619	619
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	100.00%	140	140
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	100.00%	1,056	1,056
27	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%		
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CONSULTING</u>	100.00%	73	73
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	100.00%	7	7
30	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	100.00%	383	383
31	V	<u>10</u> <u>CONSULTING</u>	24,522	<u>APERION CONSULTING</u>	100.00%		(24,522)
32	V						
33	V						
34	V	<u>06</u> <u>PROJECT MANAGER</u>	300	<u>APERION CONSULTING</u>	100.00%		(300)
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 24,822			\$ 19,623	\$ * (5,199)

* 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>	100.00%	\$ 81	\$	81	15
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	154		154	16
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	1,336		1,336	17
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	264		264	18
19	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	4,814		4,814	19
20	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	1,533		1,533	20
21	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	195		195	21
22	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	25,805		25,805	22
23	V	<u>24</u> <u>SEMINARS</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	85		85	23
24	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	583		583	24
25	V	<u>26</u> <u>INSURANCE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	604		604	25
26	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	5,095		5,095	26
27	V	<u>30</u> <u>DEPRECIATION</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	501		501	27
28	V	<u>32</u> <u>INTEREST</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	229		229	28
29	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%				29
30	V	<u>34</u> <u>RENT</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	3,126		3,126	30
31	V	<u>34</u> <u>PARKING RENTAL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	132		132	31
32	V	<u>35</u> <u>AUTO LEASE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	403		403	32
33	V								33
34	V	<u>19</u> <u>ACCOUNTING</u>	6,463	<u>YAM MANAGEMENT, LLC</u>	100.00%			(6,463)	34
35	V	<u>19</u> <u>DATA PROCESSING</u>	1,124	<u>YAM MANAGEMENT, LLC</u>	100.00%			(1,124)	35
36	V	<u>19</u> <u>BOOKKEEPING</u>	39,904	<u>YAM MANAGEMENT, LLC</u>	100.00%			(39,904)	36
37	V	<u>21</u> <u>CORPORATE EVENTS</u>	13,578	<u>YAM MANAGEMENT, LLC</u>	100.00%			(13,578)	37
38	V	<u>34</u> <u>RENT</u>	5,000	<u>YAM MANAGEMENT, LLC</u>	100.00%			(5,000)	38
39	Total		\$ 66,069			\$ 44,940	\$ *	(21,129)	39

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

Facility Name & ID Number Aperion Care Litchfield# 0051102Report Period Beginning: 01/01/14Ending: 12/31/14

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	<u>1</u> <u>DIETARY</u>	\$	<u>YAM CONSULTING, LLC</u>	100.00%	\$ 2,677	\$ 2,677
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM CONSULTING, LLC</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	1,512	1,512
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV.</u>		<u>YAM CONSULTING, LLC</u>	100.00%	254	254
19	V	<u>10</u> <u>NURSE SALARY</u>		<u>YAM CONSULTING, LLC</u>	100.00%	11,320	11,320
20	V	<u>15</u> <u>EMP. BEN.-NURSE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	687	687
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	5,311	5,311
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM CONSULTING, LLC</u>	100.00%	1,571	1,571
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM CONSULTING, LLC</u>	100.00%	8	8
24	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	4,158	4,158
25	V	<u>24</u> <u>SEMINARS</u>		<u>YAM CONSULTING, LLC</u>	100.00%	214	214
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	195	195
27	V	<u>26</u> <u>INSURANCE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	42	42
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>YAM CONSULTING, LLC</u>	100.00%	563	563
29	V	<u>14</u> <u>NURSE TRAVEL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	1,420	1,420
30	V	<u>32</u> <u>INTEREST</u>		<u>YAM CONSULTING, LLC</u>	100.00%		
31	V	<u>35</u> <u>AUTO RENTAL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	753	753
32	V	<u>10</u> <u>NURSE CONSULTING</u>	26,400	<u>YAM CONSULTING, LLC</u>	100.00%		(26,400)
33	V	<u>19</u> <u>DATA PROCESSING</u>	3,250	<u>YAM CONSULTING, LLC</u>	100.00%		(3,250)
34	V	<u>19</u> <u>DIETICIAN</u>		<u>YAM CONSULTING, LLC</u>	100.00%		
35	V	<u>17</u> <u>ADMINISTRATIVE CONSULTANT</u>	15,000	<u>YAM CONSULTING, LLC</u>	100.00%		(15,000)
36	V	<u>43</u> <u>MARKETING</u>	1,500	<u>YAM CONSULTING, LLC</u>	100.00%		(1,500)
37	V						
38	V						
39	Total		\$ 46,150			\$ 30,685	\$ * (15,465)

* 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%	\$ 187	\$	187	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		223		223	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		380		380	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		17		17	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		475		475	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		1,546		1,546	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		1,261		1,261	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		246		246	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		180		180	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		1,235		1,235	24
25	V								25
26	V	34 RENT	10,749	8131 N. MONTICELLO, LLC				(10,749)	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		\$ 10,749			\$ 5,750	\$ *	(4,999)	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	\$ 5,982	ProPay HR LLC	24.00%	\$ 4,726	\$ (1,256)
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		\$ 5,982			\$ 4,726	\$ * (1,256)

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

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number

Aperion Care Litchfield

0051102

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 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	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	5
6	JAY MEYSTEL TRUST	4.00%	Aperion Care Bridgeport	Bridgeport	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	6
7	STEVEN TUROFSKY	1.00%	Aperion Care Evanston	Evanston	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	7
8	FREDERICK S. FRANKEL	1.00%	Aperion Care Springfield	Springfield	APERION ESTATES PERU	PERU, IN	ALF	8
9	CHRISTINA INFRE	1.00%	Aperion Care Burbank	Burbank	APERION CARE COPPERAS HOLLOW	CALDWELL, TX	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	CENTRALIA PROPERTY, LLC	SKOKIE	BUILDING CO.	11
12	417A, LLC	2.50%	Aperion Care Chicago Heights	Chicago Heights				12
13	257 LTD. PARTNERSHIP	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

Facility Name & ID Number Aperion Care Litchfield

0051102

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Aperion Care Litchfield # 0051102 Report Period Beginning: 01/01/14 Ending: 12/31/14

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0	See Attached	1.1	2.75%	Alloc. Salary	\$ 5,184	17-7	1	
2	David Berkowitz	Owner	Administrative	36.50%	See Attached	1.1	2.75%	Alloc. Salary	5,184	17-7	2	
3	Joel Meystel	Relative	Administrative	0	See Attached	0.5	2.50%	Alloc. Salary	1,093	17-7	3	
4	Jay Meystel	Relative	Administrative	0	See Attached	0.5	1.25%	Alloc. Salary	851	17-7	4	
5	Fred Frankel	Owner	Administrative	1.00%	See Attached	1.1	2.75%	Alloc. Salary	3,679	17-7	5	
6	Steve Turofsky	Owner	Administrative	1.00%	See Attached	1.1	2.75%	Alloc. Salary	4,022	17-7	6	
7	Christina Inofre	Owner	Nursing	1.00%	See Attached	1.1	2.75%	Alloc. Salary	3,105	10-7	7	
8	Cynthia Meystel	Relative	Clerical	0	See Attached	0.1	3.03%	Alloc. Salary	560	21-7	8	
9	Shimon Meystel	Relative	Clerical	0	See Attached	1.1	2.75%	Alloc. Salary	1,028	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	\$ 24,706		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 Litchfield

0051102

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 Litchfield

0051102

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	11,148	1,748	1
2	7	EMP. BEN.-GEN. SERV. & DIS	ACTUAL CENSUS	431,728	30	4,451		11,148	115	2
3	10	SALARY- NURSE	ACTUAL CENSUS	431,728	30	58,629	58,629	11,148	1,514	3
4	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	4,381		11,148	113	4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	834,151	758,436	11,148	21,539	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	86,759		11,148	2,240	6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	41,339		11,148	1,067	7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	449,771	436,216	11,148	11,614	8
9	24	SEMINARS	ACTUAL CENSUS	431,728	30	18,383		11,148	475	9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	52,156		11,148	1,347	10
11	26	INSURANCE	ACTUAL CENSUS	431,728	30	13,783		11,148	356	11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	87,772		11,148	2,266	12
13	34	RENT	ACTUAL CENSUS	431,728	30	19,000		11,148	491	13
14	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	601		11,148	16	14
15	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	45,731		11,148	1,181	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		\$ 46,082	25

Facility Name & ID Number Aperion Care Litchfield

0051102

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	30	39,916		11,148	1,031	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	30	16,216		11,148	419	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	30	570		11,148	15	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	30	553,558	596,633	11,148	14,294	4
5	24	SEMINARS	ACTUAL CENSUS	30	342		11,148	9	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	30	585		11,148	15	6
7	26	INSURANCE	ACTUAL CENSUS	30	115,531		11,148	2,983	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	30	2,974		11,148	77	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		\$ 18,843	25

Facility Name & ID Number Aperion Care Litchfield

0051102

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	11,148	\$ 3,517	1
2	5	UTILITIES	ACTUAL CENSUS	431,728	30		11,148			2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	56,041	55,918	11,148	1,447	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	431,728	30	27,933		11,148	721	4
5	10	SALARY NURSE	ACTUAL CENSUS	431,728	30	392,341	392,341	11,148	10,131	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	57,045		11,148	1,473	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30			11,148		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	1,960		11,148	51	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	180		11,148	5	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	23,973	19,489	11,148	619	10
11	24	SEMINARS	ACTUAL CENSUS	431,728	30	5,431		11,148	140	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	40,886		11,148	1,056	12
13	26	INSURANCE	ACTUAL CENSUS	431,728	30			11,148		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	2,834		11,148	73	14
15	30	DEPRECIATION	ACTUAL CENSUS	431,728	30	263		11,148	7	15
16	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	14,818		11,148	383	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 759,903	\$ 603,946		\$ 19,623	25

Facility Name & ID Number Aperion Care Litchfield

0051102

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	10,671	\$ 81	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26	5,432	10,671	154	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	47,002	38,824	10,671	1,336	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	375,486	26	9,302	10,671	264	4	
5	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	169,404	169,404	10,671	4,814	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	53,925	10,671	1,533	6	
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	6,855	10,671	195	7	
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	908,031	634,084	10,671	25,805	8
9	24	SEMINARS	ACTUAL CENSUS	375,486	26	3,004	10,671	85	9	
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	20,508	10,671	583	10	
11	26	INSURANCE	ACTUAL CENSUS	375,486	26	21,257	10,671	604	11	
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	179,286	10,671	5,095	12	
13	30	DEPRECIATION	ACTUAL CENSUS	375,486	26	17,623	10,671	501	13	
14	32	INTEREST	ACTUAL CENSUS	375,486	26	8,053	10,671	229	14	
15	33	REAL ESTATE TAX	ACTUAL CENSUS	375,486	26		10,671		15	
16	34	RENT	ACTUAL CENSUS	375,486	26	110,000	10,671	3,126	16	
17	34	PARKING RENTAL	ACTUAL CENSUS	375,486	26	4,655	10,671	132	17	
18	35	AUTO LEASE	ACTUAL CENSUS	375,486	26	14,167	10,671	403	18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 1,581,370	\$ 845,178	\$ 44,940	25	

Facility Name & ID Number Aperion Care Litchfield

0051102

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	10,671	\$ 2,677	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26			10,671		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	53,189	53,189	10,671	1,512	3
4	7	EMP. BEN.-GEN. SERV.	ACTUAL CENSUS	375,486	26	8,951		10,671	254	4
5	10	NURSE SALARY	ACTUAL CENSUS	375,486	26	398,330	398,330	10,671	11,320	5
6	15	EMP. BEN.-NURSE	ACTUAL CENSUS	375,486	26	24,191		10,671	687	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	186,891	186,891	10,671	5,311	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	55,290		10,671	1,571	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	291		10,671	8	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	146,322	139,573	10,671	4,158	10
11	24	SEMINARS	ACTUAL CENSUS	375,486	26	7,546		10,671	214	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	6,873		10,671	195	12
13	26	INSURANCE	ACTUAL CENSUS	375,486	26	1,489		10,671	42	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	19,826		10,671	563	14
15	14	NURSE TRAVEL	ACTUAL CENSUS	375,486	26	49,952		10,671	1,420	15
16	32	INTEREST	ACTUAL CENSUS	375,486	26	1		10,671		16
17	35	AUTO RENTAL	ACTUAL CENSUS	375,486	26	26,512		10,671	753	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,079,857	\$ 872,186		\$ 30,685	25

Facility Name & ID Number Aperion Care Litchfield

0051102

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	\$ 21,819	\$ 187	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	807,214	30	8,268	21,819	223	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	807,214	30	14,051	21,819	380	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	807,214	30	646	21,819	17	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	807,214	30	17,570	21,819	475	5
6	30	DEPRECIATION	ACTUAL CENSUS	807,214	30	57,207	21,819	1,546	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	807,214	30	46,653	21,819	1,261	7
8	34	RENT	ACTUAL CENSUS	807,214	30	9,100	21,819	246	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	807,214	30	6,667	21,819	180	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	807,214	30	45,673	21,819	1,235	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	\$	\$ 5,750	25

Facility Name & ID Number Aperion Care Litchfield

0051102

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		\$	\$		\$ 4,726	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				\$	\$		\$ 4,726	25

Facility Name & ID Number Aperion Care Litchfield

0051102

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 Litchfield

0051102

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 Litchfield

0051102

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**					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			\$	\$ 639,674			\$ 34,990	1				
2	Red Capital		X	Note Payable				1,102,984			36,091	2				
3												3				
4												4				
5												5				
Working Capital																
6	Bank Financial		X	Line of Credit				290,000			17,691	6				
7	Assurance		X	Insurance Financing							546	7				
8												8				
9	TOTAL Facility Related						\$	\$ 2,032,658			\$ 89,317	9				
B. Non-Facility Related*																
10	Interest Income		X								(16)	10				
11	Interest Income - Bldg Co.		X								(28)	11				
12	Allocated from 8131 N. Montice	X									1,261	12				
13	See Supplemental Schedule										229	13				
14	TOTAL Non-Facility Related						\$	\$			\$ 1,446	14				
15	TOTALS (line 9+line14)						\$	\$ 2,032,658			\$ 90,763	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 Litchfield

0051102

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	Allocated from YAM Managem	X					\$	\$			\$ 229					
16																
17																
18																
19																
20	TOTAL Non-Facility Related										229					

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.				
1. Real Estate Tax accrual used on 2013 report.		\$	22,135	1		
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	23,475	2		
3. Under or (over) accrual (line 2 minus line 1).		\$	1,340	3		
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	22,240	4		
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	148	5		
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6		
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	23,728	7		
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	2009	_____	8	FOR BHF USE ONLY		
	2010	21,891	9			
	2011	22,440	10			
	2012	22,135	11			
	2013	22,240	12			
2014 Accrual = 2013 Taxes				13	FROM R. E. TAX STATEMENT FOR 2013 \$	13
Allocated from 8131 N. Monticello = \$1,235				14	PLUS APPEAL COST FROM LINE 5 \$	14
				15	LESS REFUND FROM LINE 6 \$	15
				16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Litchfield COUNTY Montgomery

FACILITY IDPH LICENSE NUMBER 0051102

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>15-04-282-012</u>	<u>Long Term Care Property</u>	\$ <u>22,239.68</u>	\$ <u>22,239.68</u>
2. <u>10-23-325-045-0000</u>	<u>Home Office Allocation</u>	\$ <u>64,433.32</u>	\$ <u>1,525.65</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>86,673.00</u></u>	\$ <u><u>23,765.33</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.

Facility Name & ID Number Aperion Care Litchfield

0051102 Report Period Beginning:

01/01/14 Ending:

12/31/14

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: _____ B. General Construction Type: Exterior Brick Frame Wood 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>Facility</u>		<u>2010</u>	<u>\$ 8,241</u>	<u>1</u>
2	<u>Allocated from 8131 N Monticello</u>		<u>2010</u>	<u>2,406</u>	<u>2</u>
3	TOTALS			\$ 10,647	3

Facility Name & ID Number Aperion Care Litchfield

0051102

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	65		2010	1971	\$ 666,776	\$ 49,091	35	\$ 19,051	\$ (30,040)	\$ 82,554	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 Litchfield

0051102

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			30,004	2,044		1,102	(942)	4,656
69				38,110			(38,110)	
70			\$ 696,780	\$ 89,245		\$ 20,153	\$ (69,092)	\$ 87,210

**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		\$ 696,780	\$ 89,245		\$ 20,153	\$ (69,092)	\$ 87,210	1
2	Dry Pipe Valve	2011	3,825		20	383	383	1,530	2
3	Sprinkler Protection For New Canopy	2011	5,250		20	525	525	1,881	3
4	Camera System	2011	6,074		20	1,215	1,215	4,556	4
5	New Roof Including Soffitt, Fascia And Gutter System	2011	59,675		20	2,984	2,984	11,686	5
6	Remove & Replace Windows & Screens	2011	65,664		20	3,283	3,283	12,859	6
7	Remove Rooftop A/C Unit, Replace With Ground Units	2011	19,554		20	978	978	3,829	7
8	Drywall Laundry Room, Break Room & Closet Ceilings, Behind O	2011	5,000		20	250	250	979	8
9	4 Outside Outlets, 6 Outside Lights, Remove Old Antenna	2011	2,940		20	147	147	576	9
10	New Landscaping, 17 Ft. Fence, Flagpole	2011	6,080		20	318	318	1,244	10
11	Remove And Replace Concrete At Front Door	2011	5,500		20	275	275	1,077	11
12	Garage - New Siding, Roof & Door	2011	4,200		20	210	210	823	12
13	Office - New P-Tech Units, Drywall, Wiring & Siding	2011	3,800		20	177	177	691	13
14	Cabinets & Countertops - Break Room, Nurse Station, Mop Room	2011	5,500		20	275	275	1,077	14
15	West Side - Remove & Replace Concrete	2011	4,100		20	205	205	803	15
16	Electrical For Light Fixtures And Thermoplastic Insulation	2012	21,095		20	2,110	2,110	5,625	16
17	Modify Doors, & Dining Room Cabinets, Cleaned Drains	2012	15,020		20	1,502	1,502	4,506	17
18	Parking Lot	2012	41,734		20	2,784	2,784	6,957	18
19	Replaced 58 Sprinkler Heads	2013	3,250		20	325	325	650	19
20	New Sign Display Set In Concrete	2014	5,351		20	178	178	178	20
21	Install New Water Heater	2014	5,936		20	247	247	247	21
22	Mcdice Electric Replace Feeder Wires To Heating Panel	2014	4,876		20	244	244	244	22
23	Electrical Upgrade Of Heating Panel	2014	5,147		20	257	257	257	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)		\$ 996,350	\$ 89,245		\$ 39,023	\$ (50,222)	\$ 149,486	34

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

Facility Name & ID Number Aperion Care Litchfield

0051102

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	
1	Totals from Page 12B, Carried Forward		\$ 996,350	\$ 89,245		\$ 39,023	\$ (50,222)	\$ 149,486	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)		\$ 996,350	\$ 89,245		\$ 39,023	\$ (50,222)	\$ 149,486	34

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

Facility Name & ID Number Aperion Care Litchfield

0051102

Report Period Beginning:

01/01/14

Ending:

12/31/14

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1		\$ 996,350	\$ 89,245		\$ 39,023	\$ (50,222)	\$ 149,486		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)	\$ 996,350	\$ 89,245		\$ 39,023	\$ (50,222)	\$ 149,486		34

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

Facility Name & ID Number Aperion Care Litchfield

0051102

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	
1	Totals from Page 12D, Carried Forward		\$ 996,350	\$ 89,245		\$ 39,023	\$ (50,222)	\$ 149,486	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)		\$ 996,350	\$ 89,245		\$ 39,023	\$ (50,222)	\$ 149,486	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 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

Facility Name & ID Number Aperion Care Litchfield

0051102

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	
1	Totals from Page 12F, Carried Forward		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N Monticello	2010	18,692	556	35	479	(77)	2,137	3
4									4
5									5
6									6
7									7
8	Leasehold Information								8
9	Allocated from 8131 N Monticello	2010	8,373	841	20	419	(422)	1,900	9
10	Allocated from 8131 N Monticello	2013	1,456	146	20	73	(73)	146	10
11									11
12	Allocated from Aperion Care	2010	851		20	85	85	364	12
13	Allocated from Aperion Care	2012	537		20	36	36	90	13
14	Allocated from Aperion Care	2013	95		20	10	10	19	14
15									15
16									16
17									17
18	Allocated Depreciation from YAM Management			501			(501)		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)		\$ 30,004	\$ 2,044		\$ 1,102	\$ (942)	\$ 4,656	34

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

Facility Name & ID Number Aperion Care Litchfield

0051102

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	
1	Totals from Page 12H, Carried Forward		\$ 30,004	\$ 2,044		\$ 1,102	\$ (942)	\$ 4,656	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)		\$ 30,004	\$ 2,044		\$ 1,102	\$ (942)	\$ 4,656	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	\$ 214,118	\$	\$ 23,781	\$ 23,781	10	\$ 76,975	71
72	Current Year Purchases	3,134	11	411	400	10	411	72
73	Fully Depreciated Assets	20,320				10	20,320	73
74								74
75	TOTALS	\$ 237,572	\$ 11	\$ 24,192	\$ 24,181		\$ 97,707	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		2007 Ford E350- Purchased New	2011	\$ 16,615	\$	\$ 2,035	\$ 2,035	5	\$ 9,492	76
77		2006 DODGE GRAND CARAVA	2014	7,031		1,055	1,055	5	1,055	77
78		Allocated from Aperion Care	2014	878		176	176	5	617	78
79										79
80	TOTALS			\$ 24,524	\$	\$ 3,266	\$ 3,266		\$ 11,164	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)	\$ 1,269,093	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 89,256	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 66,480	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (22,776)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 258,356	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 Litchfield

0051102

Report Period Beginning:

01/01/14

Ending:

12/31/14

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Allocated from 8131 N. Monticello				246			5
6								6
7	TOTAL				\$ 246			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: \$ 9,010

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from YAM Consulting		\$	753	17
18	Allocated from YAM Management			403	18
19	Allocated from Aperion Care			1,181	19
20	Allocated from Aperion Consulting			383	20
21	TOTAL		\$	2,720	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.

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		hrs	\$		\$	\$		\$	1	
2	Licensed Speech and Language Development Therapist		hrs							2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist		hrs							4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy		# of prescrpts							9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify):									12	
13	Other (specify): <u>See Supplemental</u>						1,440		1,440	13	
14	TOTAL			\$		\$	\$ 1,440		\$ 1,440	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 Litchfield # 0051102 Report 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	\$ 1,000	\$ 35,993	1
2	Cash-Patient Deposits	64	64	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	354,428	354,428	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	38,986	43,184	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	7,659	87,258	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 402,137	\$ 520,927	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		182,918	13
14	Buildings, at Historical Cost		330,516	14
15	Leasehold Improvements, at Historical Cost	274,749	304,164	15
16	Equipment, at Historical Cost	98,135	286,960	16
17	Accumulated Depreciation (book methods)	(141,762)	(354,438)	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):	764,085	865,453	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 995,207	\$ 1,615,573	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,397,344	\$ 2,136,500	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 100,105	\$ 112,106	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	290,000	290,000	29
30	Accrued Salaries Payable	63,819	63,819	30
31	Accrued Taxes Payable (excluding real estate taxes)	1,495	1,495	31
32	Accrued Real Estate Taxes(Sch.IX-B)		22,240	32
33	Accrued Interest Payable		3,906	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Attached Schedule	22,679	22,679	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 478,098	\$ 516,245	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable		1,102,984	39
40	Mortgage Payable		639,674	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	See Attached Schedule	656,213	656,213	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 656,213	\$ 2,398,871	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,134,311	\$ 2,915,116	46
47	TOTAL EQUITY(page 18, line 24)	\$ 263,033	\$ (778,616)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,397,344	\$ 2,136,500	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,837	1
2	Restatements (describe):		2
3	Rounding	(1)	3
4	Due Jacksonville	(143,291)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (140,455)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(65,258)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants	468,746	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)	\$ 403,488	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)	\$ 263,033	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	\$	3,248,955	1
2	Discounts and Allowances for all Levels		(873,103)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$	2,375,852	3
B. Ancillary Revenue				
4	Day Care			4
5	Other Care for Outpatients			5
6	Therapy			6
7	Oxygen			7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$		8
C. Other Operating Revenue				
9	Payments for Education			9
10	Other Government Grants			10
11	CNA Training Reimbursements			11
12	Gift and Coffee Shop			12
13	Barber and Beauty Care			13
14	Non-Patient Meals			14
15	Telephone, Television and Radio			15
16	Rental of Facility Space			16
17	Sale of Drugs			17
18	Sale of Supplies to Non-Patients			18
19	Laboratory			19
20	Radiology and X-Ray			20
21	Other Medical Services			21
22	Laundry			22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$		23
D. Non-Operating Revenue				
24	Contributions			24
25	Interest and Other Investment Income***		16	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	16	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)	\$	2,375,868	30

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services		498,414	31
32	Health Care		794,513	32
33	General Administration		663,014	33
B. Capital Expense				
34	Ownership		251,820	34
C. Ancillary Expense				
35	Special Cost Centers		64,768	35
36	Provider Participation Fee		168,597	36
D. Other Expenses (specify):				
37				37
38				38
39				39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$	2,441,126	40
41	Income before Income Taxes (line 30 minus line 40)**		(65,258)	41
42	Income Taxes			42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$	(65,258)	43

III. Net Inpatient Revenue detailed by Payer Source				
44	Medicaid - Net Inpatient Revenue	\$	2,264,167	44
45	Private Pay - Net Inpatient Revenue		64,325	45
46	Medicare - Net Inpatient Revenue			46
47	Other-(specify) <u>Insurance</u>		47,360	47
48	Other-(specify)			48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$	2,375,852	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 Litchfield

0051102

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,448	1,618	\$ 49,591	\$ 30.65	1
2	Assistant Director of Nursing					2
3	Registered Nurses	5,190	5,630	158,593	28.17	3
4	Licensed Practical Nurses	7,144	7,690	119,369	15.52	4
5	CNAs & Orderlies	23,344	25,617	267,603	10.45	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,801	2,098	32,281	15.39	9
10	Activity Assistants	102	102	869	8.52	10
11	Social Service Workers	2,839	3,090	59,031	19.10	11
12	Dietician					12
13	Food Service Supervisor	1,845	2,126	29,832	14.03	13
14	Head Cook	4,194	4,666	52,305	11.21	14
15	Cook Helpers/Assistants	4,049	4,276	45,028	10.53	15
16	Dishwashers					16
17	Maintenance Workers	3,482	3,976	52,152	13.12	17
18	Housekeepers	4,953	5,849	63,744	10.90	18
19	Laundry	2,742	3,032	31,494	10.39	19
20	Administrator	3,376	4,152	129,254	31.13	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,387	2,880	31,392	10.90	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	68,896	76,802	\$ 1,122,538 *	\$ 14.62	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	90	\$ 5,191	01-03	35
36	Medical Director	Monthly	6,500	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	50,922	10-03	38
39	Pharmacist Consultant	Monthly	3,975	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	14	793	11-03	44
45	Social Service Consultant	33	1,665	12-03	45
46	Other(specify)				46
47	Psychiatric MD	Monthly	7,500	10-03	47
48					48
49	TOTAL (lines 35 - 48)	137	\$ 76,546		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

Facility Name & ID Number Aperion Care Litchfield

0051102

Report Period Beginning: 01/01/14

Ending: 12/31/14

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	
Andy Kindernay	Administrator	0	\$ 129,254	Workers' Compensation Insurance	\$ 24,653	IDPH License Fee	\$	
				Unemployment Compensation Insurance	32,681	Advertising: Employee Recruitment	605	
				FICA Taxes	84,174	Health Care Worker Background Check		
				Employee Health Insurance	17,708	(Indicate # of checks performed <u>90</u>)	901	
				Employee Meals	54	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	3,943	
				Other Employee Benefits	1,610	Licenses & Permits	554	
						Allocated from 8131 N. Monticello	17	
						Allocated from YAM Consulting	8	
						See Supplemental Schedule	1,282	
						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)		
					\$ 160,880	\$ 7,309		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description				Description	Line #	Amount	Description	Amount
Administrative Consulting - YAM Consulting						\$	Out-of-State Travel	\$
Management Fees - Aperion Care, Inc.								
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
				\$			3,777	
							Allocated from YAM Consulting	
							214	
							Allocated from YAM Management	
							85	
							See Supplemental Schedule	
							624	
							Entertainment Expense	
							()	
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)				TOTAL			TOTAL	
				\$			\$ 4,700	

* 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 Litchfield# 0051102

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 \$4,529
- (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. \$ 47 Line 10-02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 168,597
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. \$ 54 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? No
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.