

Facility Name & ID Number Aperion Care Midlothian

0049858 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	48	Skilled (SNF)	48	17,520	1
2		Skilled Pediatric (SNF/PED)			2
3	43	Intermediate (ICF)	43	15,695	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	91	TOTALS	91	33,215	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	339	10	1,355	1,704	8
9	SNF/PED					9
10	ICF	28,949	120	313	29,382	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	29,288	130	1,668	31,086	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.59%

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 01/01/2008

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

YES Date 01/01/2008 NO

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

YES NO If YES, enter number of beds certified 48 and days of care provided 1,355

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number

Aperion Care Midlothian

0049858

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	165,917	11,171	6,370	183,458		183,458	2,568	186,026		1
2	Food Purchase		139,622		139,622		139,622	(6)	139,616		2
3	Housekeeping	154,645	14,994		169,639		169,639		169,639		3
4	Laundry		11,559		11,559		11,559		11,559		4
5	Heat and Other Utilities			86,219	86,219		86,219	(5,338)	80,881		5
6	Maintenance	39,171	23,910	71,390	134,471		134,471	654	135,125		6
7	Other (specify):*							1,929	1,929		7
8	TOTAL General Services	359,733	201,256	163,979	724,968		724,968	(193)	724,775		8
	B. Health Care and Programs										
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	1,134,073	47,429	109,697	1,291,199		1,291,199	(61,148)	1,230,051		10
10a	Therapy	57,086	2,916		60,002		60,002		60,002		10a
11	Activities	85,185	5,802	1,586	92,573		92,573		92,573		11
12	Social Services	111,501		5,246	116,747		116,747		116,747		12
13	CNA Training										13
14	Program Transportation							2,028	2,028		14
15	Other (specify):*							3,236	3,236		15
16	TOTAL Health Care and Programs	1,387,845	56,147	134,529	1,578,521		1,578,521	(55,884)	1,522,637		16
	C. General Administration										
17	Administrative	90,201		133,081	223,282		223,282	(82,026)	141,256		17
18	Directors Fees										18
19	Professional Services			293,649	293,649	(3,181)	290,468	(189,490)	100,978		19
20	Dues, Fees, Subscriptions & Promotions			49,110	49,110		49,110	(29,610)	19,500		20
21	Clerical & General Office Expenses	57,490		260,180	317,670		317,670	(133,078)	184,592		21
22	Employee Benefits & Payroll Taxes			375,186	375,186		375,186		375,186		22
23	Inservice Training & Education										23
24	Travel and Seminar			677	677		677	1,315	1,992		24
25	Other Admin. Staff Transportation			5,434	5,434		5,434	4,547	9,981		25
26	Insurance-Prop.Liab.Malpractice			139,745	139,745		139,745	5,669	145,414		26
27	Other (specify):*							11,408	11,408		27
28	TOTAL General Administration	147,691		1,257,062	1,404,753	(3,181)	1,401,572	(411,265)	990,307		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,895,269	257,403	1,555,570	3,708,242	(3,181)	3,705,061	(467,342)	3,237,719		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 Midlothian

#0049858

Report Period Beginning:

01/01/14

Ending:

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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			63,911	63,911		63,911	(21,215)	42,696			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			40,947	40,947		40,947	2,115	43,062			32
33	Real Estate Taxes			149,970	149,970	3,181	153,151	1,759	154,910			33
34	Rent-Facility & Grounds			466,172	466,172		466,172	(16,650)	449,522			34
35	Rent-Equipment & Vehicles			1,243	1,243		1,243	4,261	5,504			35
36	Other (specify):*											36
37	TOTAL Ownership			722,243	722,243	3,181	725,424	(29,730)	695,694			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		68,989	214,197	283,186		283,186	(32,603)	250,583			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			226,760	226,760		226,760		226,760			42
43	Other (specify):*			111,479	111,479		111,479	(111,479)				43
44	TOTAL Special Cost Centers		68,989	552,436	621,425		621,425	(144,082)	477,343			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,895,269	326,392	2,830,249	5,051,910		5,051,910	(641,154)	4,410,756			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 Midlothian

0049858

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	(5,826)	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	(24,143)	30		9
10	Interest and Other Investment Income	(9)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(6)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(270)	21		18
19	Entertainment	(4,542)	21		19
20	Contributions	(29,767)	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	(157,685)	21		24
25	Fund Raising, Advertising and Promotional	(11,085)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(150,070)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (383,403)		\$	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)	(257,751)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (257,751)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (641,154)		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 Midlothian

ID# 0049858

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Additional R&M	\$ 7,283	06	1
2	Non Allowable Professional Fees	(19,500)	19	2
3	Capitalized R&M	(4,295)	06	3
4	Bank Charges	(6,944)	21	4
5	Theft & Damage Loss	(106)	21	5
6	Non-Allowable Fees	(97,394)	43	6
7	State Replacement Tax	(8,709)	21	7
8	Non- Allowable Dues	(300)	20	8
9	PAC Dues	(1,403)	20	9
10	Non Allowable Legal	(12,211)	19	10
11	Non Allowable Rent	(5,000)	34	11
12	Website	(1,491)	21	12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(150,070)	49

Aperion Care Midlothian

ID# 0049858

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 Midlothian# 0049858

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary					2,373	116	79					2,568	1
2	Food Purchase	(6)											(6)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(5,826)					221		267				(5,338)	5
6	Maintenance	2,988		2,484		(6,003)	1,908	(1,041)	318				654	6
7	Other (specify):*			163		1,025	378	363					1,929	7
8	TOTAL General Services	(2,844)		2,647		(2,605)	2,623	(599)	585				(193)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			2,152		(29,970)		(33,330)					(61,148)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation							2,028					2,028	14
15	Other (specify):*			161		2,093		982					3,236	15
16	TOTAL Health Care and Programs			2,313		(27,877)		(30,320)					(55,884)	16
	C. General Administration													
17	Administrative			(88,955)	1,465		6,877	(1,413)					(82,026)	17
18	Directors Fees													18
19	Professional Services	(31,711)		(44,270)	(33,778)	72	(67,179)	(10,767)	541	(2,398)			(189,490)	19
20	Fees, Subscriptions & Promotions	(31,470)		1,517	21	7	278	12	25				(29,610)	20
21	Clerical & General Office Expenses	(179,747)		16,505	20,314	(8,495)	18,478	(810)	677				(133,078)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			675	13	199	122	306					1,315	24
25	Other Admin. Staff Transportation			1,914	21	1,500	833	279					4,547	25
26	Insurance-Prop.Liab.Malpractice			506	4,240		863	60					5,669	26
27	Other (specify):*			3,221		104	7,278	805					11,408	27
28	TOTAL General Administration	(242,928)		(108,887)	(7,704)	(6,613)	(32,450)	(11,528)	1,243	(2,398)			(411,265)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(245,772)		(103,927)	(7,704)	(37,095)	(29,827)	(42,447)	1,828	(2,398)			(467,342)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Midlothian

0049858

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(24,143)				10	715		2,203				(21,215)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(9)					327		1,797				2,115	32
33	Real Estate Taxes								1,759				1,759	33
34	Rent-Facility & Grounds	(5,000)		697			(346)		(12,001)				(16,650)	34
35	Rent-Equipment & Vehicles			1,700	109	544	575	1,076	257				4,261	35
36	Other (specify):*													36
37	TOTAL Ownership	(29,152)		2,397	109	554	1,271	1,076	(5,985)				(29,730)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers										(32,603)		(32,603)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(108,479)						(3,000)					(111,479)	43
44	TOTAL Special Cost Centers	(108,479)						(3,000)			(32,603)		(144,082)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(383,403)		(101,530)	(7,595)	(36,541)	(28,556)	(44,371)	(4,157)	(2,398)	(32,603)		(641,154)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	6 REPAIRS & MAINTENANCE		APERION CARE	100.00%	2,484	\$ 2,484
16	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	163	163
17	V	10 SALARY- NURSE		APERION CARE	100.00%	2,152	2,152
18	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	161	161
19	V	17 ADMINISTRATIVE		APERION CARE	100.00%	30,611	30,611
20	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	3,184	3,184
21	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	1,517	1,517
22	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	16,505	16,505
23	V	24 SEMINARS		APERION CARE	100.00%	675	675
24	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	1,914	1,914
25	V	26 INSURANCE		APERION CARE	100.00%	506	506
26	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	3,221	3,221
27	V	34 RENT		APERION CARE	100.00%	697	697
28	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	22	22
29	V	35 AUTO LEASE		APERION CARE	100.00%	1,678	1,678
30	V	17 MANAGEMENT FEE	119,566	APERION CARE	100.00%		(119,566)
31	V	19 HOME OFFICE	42,001	APERION CARE	100.00%		(42,001)
32	V	19 DATA PROCESSING	5,453	APERION CARE	100.00%		(5,453)
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 167,020			\$ 65,490	\$ * (101,530)

* 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%	1,465	\$ 1,465
16	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	595	595
17	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	21	21
18	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	20,314	20,314
19	V	24 SEMINARS		APERION FINANCIAL	100.00%	13	13
20	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	21	21
21	V	26 INSURANCE		APERION FINANCIAL	100.00%	4,240	4,240
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	109	109
23	V	19 HOME OFFICE EXPENSE	34,373	APERION FINANCIAL	100.00%		(34,373)
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		\$ 34,373			\$ 26,778	\$ * (7,595)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 DIETARY	\$	APERION CONSULTING	100.00%	\$ 4,998	\$ 4,998
16	V	5 UTILITIES		APERION CONSULTING	100.00%		
17	V	6 REPAIRS & MAINTENANCE		APERION CONSULTING	100.00%	2,057	2,057
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING	100.00%	1,025	1,025
19	V	10 SALARY NURSE		APERION CONSULTING	100.00%	14,398	14,398
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING	100.00%	2,093	2,093
21	V	17 ADMINISTRATIVE		APERION CONSULTING	100.00%		
22	V	19 PROFESSIONAL FEES		APERION CONSULTING	100.00%	72	72
23	V	20 FEES, SUBSCRIPTIONS		APERION CONSULTING	100.00%	7	7
24	V	21 CLERICAL & GENERAL		APERION CONSULTING	100.00%	880	880
25	V	24 SEMINARS		APERION CONSULTING	100.00%	199	199
26	V	25 AUTO AND TRAVEL		APERION CONSULTING	100.00%	1,500	1,500
27	V	26 INSURANCE		APERION CONSULTING	100.00%		
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CONSULTING	100.00%	104	104
29	V	30 DEPRECIATION		APERION CONSULTING	100.00%	10	10
30	V	35 AUTO LEASE		APERION CONSULTING	100.00%	544	544
31	V	10 CONSULTING	44,368	APERION CONSULTING	100.00%		(44,368)
32	V	01 DIETICIAN	2,625	APERION CONSULTING	100.00%		(2,625)
33	V	06 PAINTER	4,160	APERION CONSULTING	100.00%		(4,160)
34	V	06 PROJECT MANAGER	3,900	APERION CONSULTING	100.00%		(3,900)
35	V	21 RECEIVABLES	9,375	APERION CONSULTING	100.00%		(9,375)
36	V						
37	V						
38	V						
39	Total		\$ 64,428			\$ 27,887	\$ * (36,541)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	<u>1</u> <u>DIETARY</u>	\$	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	\$ <u>116</u>	\$	<u>116</u>	<u>15</u>
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>221</u>		<u>221</u>	<u>16</u>
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>1,908</u>		<u>1,908</u>	<u>17</u>
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>378</u>		<u>378</u>	<u>18</u>
19	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>6,877</u>		<u>6,877</u>	<u>19</u>
20	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>2,189</u>		<u>2,189</u>	<u>20</u>
21	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>278</u>		<u>278</u>	<u>21</u>
22	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>36,862</u>		<u>36,862</u>	<u>22</u>
23	V	<u>24</u> <u>SEMINARS</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>122</u>		<u>122</u>	<u>23</u>
24	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>833</u>		<u>833</u>	<u>24</u>
25	V	<u>26</u> <u>INSURANCE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>863</u>		<u>863</u>	<u>25</u>
26	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>7,278</u>		<u>7,278</u>	<u>26</u>
27	V	<u>30</u> <u>DEPRECIATION</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>715</u>		<u>715</u>	<u>27</u>
28	V	<u>32</u> <u>INTEREST</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>327</u>		<u>327</u>	<u>28</u>
29	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>				<u>29</u>
30	V	<u>34</u> <u>RENT</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>4,465</u>		<u>4,465</u>	<u>30</u>
31	V	<u>34</u> <u>PARKING RENTAL</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>189</u>		<u>189</u>	<u>31</u>
32	V	<u>35</u> <u>AUTO LEASE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>575</u>		<u>575</u>	<u>32</u>
33	V								<u>33</u>
34	V	<u>19</u> <u>ACCOUNTING</u>	<u>18,000</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(18,000)</u>	<u>34</u>
35	V			<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>				<u>35</u>
36	V	<u>19</u> <u>BOOKKEPPING</u>	<u>51,368</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(51,368)</u>	<u>36</u>
37	V	<u>21</u> <u>CORPORATE EVENTS</u>	<u>18,384</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(18,384)</u>	<u>37</u>
38	V	<u>34</u> <u>RENT</u>	<u>5,000</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(5,000)</u>	<u>38</u>
39	Total		\$ 92,752			\$ 64,196	\$ *	(28,556)	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	1		DIETARY	100.00%	\$ 3,824	\$ 3,824
16	V	5		UTILITIES	100.00%		
17	V	6		REPAIRS & MAINTENANCE	100.00%	2,159	2,159
18	V	7		EMP. BEN.-GEN. SERV.	100.00%	363	363
19	V	10		NURSE SALARY	100.00%	16,170	16,170
20	V	15		EMP. BEN.-NURSE	100.00%	982	982
21	V	17		ADMINISTRATIVE	100.00%	7,587	7,587
22	V	19		PROFESSIONAL FEES	100.00%	2,245	2,245
23	V	20		FEES, SUBSCRIPTIONS	100.00%	12	12
24	V	21		CLERICAL & GENERAL	100.00%	5,940	5,940
25	V	24		SEMINARS	100.00%	306	306
26	V	25		AUTO AND TRAVEL	100.00%	279	279
27	V	26		INSURANCE	100.00%	60	60
28	V	27		EMP. BEN.-GEN. ADMIN.	100.00%	805	805
29	V	14		NURSE TRAVEL	100.00%	2,028	2,028
30	V	32		INTEREST	100.00%		
31	V	35		AUTO RENTAL	100.00%	1,076	1,076
32	V	10	49,500	NURSE CONSULTING	100.00%		(49,500)
33	V	19	13,012	DATA PROCESSING	100.00%		(13,012)
34	V	01	3,745	DIETICIAN	100.00%		(3,745)
35	V	17	9,000	ADMINISTRATIVE CONSULTANT	100.00%		(9,000)
36	V	43	3,000	MARKETING	100.00%		(3,000)
37	V	6	3,200	PAINTER & PROJECT MANAGER	100.00%		(3,200)
38	V	21	6,750	RECEIVALBE CONSULTANT & LEGAL	100.00%		(6,750)
39	Total		\$ 88,207			\$ 43,836	\$ * (44,371)

* 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%	\$ 267	\$	267	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC	100.00%	318		318	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC	100.00%	541		541	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC	100.00%	25		25	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC	100.00%	677		677	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC	100.00%	2,203		2,203	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC	100.00%	1,797		1,797	21
22	V	34 RENT		8131 N. MONTICELLO, LLC	100.00%	350		350	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC	100.00%	257		257	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC	100.00%	1,759		1,759	24
25	V								25
26	V	34 RENT	7,000	8131 N. MONTICELLO, LLC	100.00%			(7,000)	26
27	V	34 RENT	5,351	8132 N. MONTICELLO, LLC	100.00%			(5,351)	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		\$ 12,351			\$ 8,194	\$ *	(4,157)	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	\$ 11,420	ProPay HR LLC	24.00%	\$ 9,022	\$ (2,398)	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		\$ 11,420			\$ 9,022	\$ * (2,398)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 191,785	Renewal Rehab	100.00%	\$ 159,182	\$ (32,603)
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		\$ 191,785			\$ 159,182	\$ * (32,603)

* 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 Midlothian

0049858

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	Declaration of Trust of Yosef Meystel	41.500%	Aperion Care Amboy	Amboy	YAM MANAGEMENT (1/1/14-6/30/14)	SKOKIE	MANAGEMENT CO.	1
2	Joshua Weinstein	3.000%	Aperion Care Jacksonville	Jacksonville	YAM CONSULTING (1/1/14-6/30/14)	SKOKIE	CONSULTING CO.	2
3	Christina Inofre	1.000%	River Crossing Rehab	Galesburg	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	3
4	David A. Berkowitz Revocable Trust	39.500%	Aperion Care Dolton	Dolton	PROPAY	EVANSTON	PAYROLL SERVICES	4
5	42170 Limited Partnership	2.250%	Riverwood Rehab	East Moline	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	5
6	1219 Limited Partnership	2.250%	Aperion Care Bridgeport	Bridgeport	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	6
7	257 Limited Partnership	3.500%	Aperion Care Litchfield	Litchfield	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	7
8	George Lowinger	7.000%	Aperion Care Springfield	Springfield	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	8
9			Aperion Care Evanston	Evanston	APERION ESTATES PERU	PERU, IN	ALF	9
10			Aperion Care Burbank	Burbank	APERION CARE COPPERAS HOLLOW	CALDWELL, TX	ALF	10
11			Aperion Care St. Elmo	St. Elmo	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	11
12			Aperion Care Chicago Heights	Chicago Heights				12
13			Aperion Care Forest Park	Forest Park				13
14			Aperion Care Oak Lawn	Oak Lawn				14
15			Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care 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 Midlothian

0049858

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 Midlothian # 0049858 Report Period Beginning: 01/01/14 Ending: 12/31/14

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	1.5	3.75%	Alloc. Salary	\$ 7,368	17-07	1	
2	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.1	3.03%	Alloc. Salary	798	21-07	2	
3	David Berkowitz	Relative	Administrative	0.00%	See Attached	1.5	3.75%	Alloc. Salary	7,368	17-07	3	
4	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.8	2.00%	Alloc. Salary	1,213	17-07	4	
5	Joel Meystel	Relative	Administrative	0.00%	See Attached	0.8	4.00%	Alloc. Salary	1,557	17-07	5	
6	Christina Inofre	Owner	Nursing	1.00%	See Attached	1.5	3.75%	Alloc. Salary	4,423	10-07	6	
7	George Lowinger	Owner	Administrative	7.00%	See Attached	1.5	3.75%	Alloc. Sal/Mngm	4,688	17-7/17-03	7	
8	Shimon Meystel	Relative	Clerical	0.00%	See Attached	1.5	3.75%	Alloc. Salary	1,465	21-07	8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 28,880		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 Midlothian

0049858

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 Midlothian

0049858

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	15,843	2,484	1
2	7	EMP. BEN.-GEN. SERV. & DIS	ACTUAL CENSUS	431,728	30	4,451		15,843	163	2
3	10	SALARY- NURSE	ACTUAL CENSUS	431,728	30	58,629	58,629	15,843	2,152	3
4	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	4,381		15,843	161	4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	834,151	758,436	15,843	30,611	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	86,759		15,843	3,184	6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	41,339		15,843	1,517	7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	449,771	436,216	15,843	16,505	8
9	24	SEMINARS	ACTUAL CENSUS	431,728	30	18,383		15,843	675	9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	52,156		15,843	1,914	10
11	26	INSURANCE	ACTUAL CENSUS	431,728	30	13,783		15,843	506	11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	87,772		15,843	3,221	12
13	34	RENT	ACTUAL CENSUS	431,728	30	19,000		15,843	697	13
14	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	601		15,843	22	14
15	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	45,731		15,843	1,678	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		\$ 65,490	25

Facility Name & ID Number Aperion Care Midlothian

0049858

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	39,916	15,843	1,465	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	16,216	15,843	595	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	570	15,843	21	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	553,558	596,633	20,314	4
5	24	SEMINARS	ACTUAL CENSUS	431,728	30	342	15,843	13	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	585	15,843	21	6
7	26	INSURANCE	ACTUAL CENSUS	431,728	30	115,531	15,843	4,240	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	2,974	15,843	109	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		\$ 26,778	25

Facility Name & ID Number Aperion Care Midlothian

0049858

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	15,843	\$ 4,998	1
2	5	UTILITIES	ACTUAL CENSUS	431,728	30		15,843			2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	56,041	55,918	15,843	2,057	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	431,728	30	27,933		15,843	1,025	4
5	10	SALARY NURSE	ACTUAL CENSUS	431,728	30	392,341	392,341	15,843	14,398	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	57,045		15,843	2,093	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30			15,843		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	1,960		15,843	72	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	180		15,843	7	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	23,973	19,489	15,843	880	10
11	24	SEMINARS	ACTUAL CENSUS	431,728	30	5,431		15,843	199	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	40,886		15,843	1,500	12
13	26	INSURANCE	ACTUAL CENSUS	431,728	30			15,843		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	2,834		15,843	104	14
15	30	DEPRECIATION	ACTUAL CENSUS	431,728	30	263		15,843	10	15
16	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	14,818		15,843	544	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 759,903	\$ 603,946		\$ 27,887	25

Facility Name & ID Number Aperion Care Midlothian

0049858

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	15,243	\$ 116	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26	5,432	15,243	221	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	47,002	38,824	1,908	3	
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	375,486	26	9,302	15,243	378	4	
5	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	169,404	169,404	6,877	5	
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	53,925	15,243	2,189	6	
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	6,855	15,243	278	7	
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	908,031	634,084	36,862	8	
9	24	SEMINARS	ACTUAL CENSUS	375,486	26	3,004	15,243	122	9	
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	20,508	15,243	833	10	
11	26	INSURANCE	ACTUAL CENSUS	375,486	26	21,257	15,243	863	11	
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	179,286	15,243	7,278	12	
13	30	DEPRECIATION	ACTUAL CENSUS	375,486	26	17,623	15,243	715	13	
14	32	INTEREST	ACTUAL CENSUS	375,486	26	8,053	15,243	327	14	
15	33	REAL ESTATE TAX	ACTUAL CENSUS	375,486	26		15,243		15	
16	34	RENT	ACTUAL CENSUS	375,486	26	110,000	15,243	4,465	16	
17	34	PARKING RENTAL	ACTUAL CENSUS	375,486	26	4,655	15,243	189	17	
18	35	AUTO LEASE	ACTUAL CENSUS	375,486	26	14,167	15,243	575	18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 1,581,370	\$ 845,178	\$ 64,196	25	

Facility Name & ID Number Aperion Care Midlothian

0049858

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	15,243	\$ 3,824	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26			15,243		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	53,189	53,189	15,243	2,159	3
4	7	EMP. BEN.-GEN. SERV.	ACTUAL CENSUS	375,486	26	8,951		15,243	363	4
5	10	NURSE SALARY	ACTUAL CENSUS	375,486	26	398,330	398,330	15,243	16,170	5
6	15	EMP. BEN.-NURSE	ACTUAL CENSUS	375,486	26	24,191		15,243	982	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	186,891	186,891	15,243	7,587	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	55,290		15,243	2,245	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	291		15,243	12	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	146,322	139,573	15,243	5,940	10
11	24	SEMINARS	ACTUAL CENSUS	375,486	26	7,546		15,243	306	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	6,873		15,243	279	12
13	26	INSURANCE	ACTUAL CENSUS	375,486	26	1,489		15,243	60	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	19,826		15,243	805	14
15	14	NURSE TRAVEL	ACTUAL CENSUS	375,486	26	49,952		15,243	2,028	15
16	32	INTEREST	ACTUAL CENSUS	375,486	26	1		15,243		16
17	35	AUTO RENTAL	ACTUAL CENSUS	375,486	26	26,512		15,243	1,076	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,079,857	\$ 872,186		\$ 43,836	25

Facility Name & ID Number Aperion Care Midlothian

0049858

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	\$ 31,086	\$ 267	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	807,214	30	8,268	31,086	318	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	807,214	30	14,051	31,086	541	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	807,214	30	646	31,086	25	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	807,214	30	17,570	31,086	677	5
6	30	DEPRECIATION	ACTUAL CENSUS	807,214	30	57,207	31,086	2,203	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	807,214	30	46,653	31,086	1,797	7
8	34	RENT	ACTUAL CENSUS	807,214	30	9,100	31,086	350	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	807,214	30	6,667	31,086	257	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	807,214	30	45,673	31,086	1,759	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	\$	\$ 8,194	25

Facility Name & ID Number Aperion Care Midlothian

0049858

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 9,022	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				\$	\$		\$ 9,022	25

Facility Name & ID Number Aperion Care Midlothian

0049858

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 159,182	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				\$	\$		\$ 159,182	25

Facility Name & ID Number Aperion Care Midlothian

0049858

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		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							\$	\$			\$	1				
2												2				
3												3				
4												4				
5												5				
	Working Capital															
6	First Midwest Bank		X	Line of Credit				538,045	12/11/2015	3.6450	38,434	6				
7	Insurance Policies		X								2,513	7				
8												8				
9	TOTAL Facility Related						\$	\$ 538,045			\$ 40,947	9				
	B. Non-Facility Related*															
10	Interest Income										(9)	10				
11	Allocated from 8131 N. Monticello										1,797	11				
12	Allocated from YAM Management										327	12				
13												13				
14	TOTAL Non-Facility Related						\$	\$			\$ 2,115	14				
15	TOTALS (line 9+line14)						\$	\$ 538,045			\$ 43,062	15				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A 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 Midlothian

0049858

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																	
1. Real Estate Tax accrual used on 2013 report.		\$	<u>138,000</u>		1														
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<u>145,744</u>		2														
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>7,744</u>		3														
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>143,985</u>		4														
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	<u>3,181</u>		5														
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ 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.		\$	<u>154,910</u>		7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2009	<u>121,574</u>	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2013 \$ _____</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$ _____</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$ _____</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$ _____</td> <td style="text-align: center;">16</td> </tr> </table>		FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2013 \$ _____	13	14	PLUS APPEAL COST FROM LINE 5 \$ _____	14	15	LESS REFUND FROM LINE 6 \$ _____	15	16	AMOUNT TO USE FOR RATE CALCULATION \$ _____	16
FOR BHF USE ONLY																			
13	FROM R. E. TAX STATEMENT FOR 2013 \$ _____	13																	
14	PLUS APPEAL COST FROM LINE 5 \$ _____	14																	
15	LESS REFUND FROM LINE 6 \$ _____	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$ _____	16																	
	2010	<u>122,517</u>	9																
	2011	<u>129,219</u>	10																
	2012	<u>137,501</u>	11																
	2013	<u>143,985</u>	12																
2014 Accrual = 2013 Tax																			
Allocated from 8131 N. Monticello- \$1,759																			

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 Midlothian COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049858

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>28-11-408-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>138,478.55</u>	\$ <u>138,478.55</u>
2. <u>28-11-408-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>2,828.24</u>	\$ <u>2,828.24</u>
3. <u>28-11-408-050-0000</u>	<u>Long Term Care Property</u>	\$ <u>2,677.90</u>	\$ <u>2,677.90</u>
4. <u>See Attached</u>	<u>Allocated from 8131 N. Monticello</u>	\$ <u>64,433.32</u>	\$ <u>2,173.62</u>
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>208,418.01</u></u>	\$ <u><u>146,158.31</u></u>

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment tax bill.**

IMPORTANT NOTICE

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

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

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

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

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Midlothian COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049858

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. _____	_____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____

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 Midlothian

0049858 Report Period Beginning:

01/01/14 Ending:

12/31/14

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 19,780 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 1

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Allocated from 8131 N. Monticello</u>			\$ <u>3,427</u>	1
2					2
3	TOTALS			\$ <u>3,427</u>	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4				\$	\$		\$	\$	\$
5									
6									
7									
8									
Improvement Type**									
9	Various		2008	50,558		20	4,545	4,545	29,379
10	Various		2009	43,854		20	2,761	2,761	20,211
11	Various		2010	121,479		20	7,782	7,782	34,875
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
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24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9					
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation					
37		\$	\$		\$	\$	\$	37				
38								38				
39								39				
40								40				
41								41				
42								42				
43								43				
44								44				
45								45				
46								46				
47								47				
48								48				
49								49				
50								50				
51								51				
52								52				
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54								54				
55								55				
56								56				
57								57				
58								58				
59								59				
60								60				
61								61				
62								62				
63								63				
64								64				
65								65				
66								66				
67								67				
68			42,742	2,912	1,569	(1,343)	6,630	68				
69				63,911		(63,911)		69				
70		\$	258,633	\$	66,823	\$	16,657	\$	(50,166)	\$	91,095	70

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 258,633	\$ 66,823		\$ 16,657	\$ (50,166)	\$ 91,095	1
2	Window A/C Units	2011	22,252		20	1,113	1,113	4,265	2
3	Fire Sprinkler System	2011	76,911		20	3,846	3,846	13,780	3
4	Backflow Devices	2011	12,827		20	641	641	2,352	4
5	Backflow Devices	2011	12,827		20	641	641	2,352	5
6	Notofier System	2011	14,402		20	720	720	2,460	6
7	Nurse Call Station	2011	18,943		20	947	947	3,078	7
8	Security Cameras	2011	15,656		20	783	783	2,544	8
9	3.5 Ton Hvac System	2011	60,850		20	3,043	3,043	11,916	9
10	Sewer Pipe	2011	3,450		20	173	173	561	10
11	New Roof & Rafters	2011	7,165		20	358	358	1,105	11
12	Repairs To Ceiling, Walls In Boiler Room & Dishwasher Room	2011	3,654		20	183	183	563	12
13	New Garage/Roof	2012	3,754		20	375	375	1,032	13
14	Mechanical Room - Heaters, Thermostat, Intake Louvers, Ductwo	2012	17,500		20	1,167	1,167	2,480	14
15	Shingle Roof	2012	3,550		20	178	178	533	15
16	Hot Water Tank / Flu Pipe	2012	5,094		20	255	255	700	16
17	Engineering Services	2013	6,210		20	414	414	621	17
18	Repavement	2013	3,860		20	257	257	343	18
19	Special Order Doors And Frames	2014	6,272		20	72	72	72	19
20	2 Coats- Seal Coating On Pavement;Replace Concrete	2014	6,669		20	185	185	185	20
21	Service For Outlet Installation	2014	5,673		20	47	47	47	21
22	Sign-Fabricate And Install 2 New Lexan Faces Into Existing Displa	2014	4,295		20	215	215	215	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)		\$ 570,447	\$ 66,823		\$ 32,269	\$ (34,554)	\$ 142,299	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 570,447	\$ 66,823		\$ 32,269	\$ (34,554)	\$ 142,299	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
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 570,447	\$ 66,823		\$ 32,269	\$ (34,554)	\$ 142,299	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 570,447	\$ 66,823		\$ 32,269	\$ (34,554)	\$ 142,299	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)		\$ 570,447	\$ 66,823		\$ 32,269	\$ (34,554)	\$ 142,299	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 570,447	\$ 66,823		\$ 32,269	\$ (34,554)	\$ 142,299	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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15									15
16									16
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 570,447	\$ 66,823		\$ 32,269	\$ (34,554)	\$ 142,299	34

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	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	26,631	792	35	683	(109)	3,044	3
4									4
5									5
6									6
7									7
8	Leasehold Information								8
9	Allocated from 8131 N. Monticello	2010	11,929	1,198	20	596	(602)	2,707	9
10	Allocated from 8131 N. Monticello	2013	2,075	207	20	104	(103)	207	10
11	Allocated from YAM Management			715			(715)		11
12	Allocated from Aperion Care	2010	1,209		20	121	121	517	12
13	Allocated from Aperion Care	2012	763		20	51	51	128	13
14	Allocated from Aperion Care	2013	135		20	14	14	27	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)		\$ 42,742	\$ 2,912		\$ 1,569	\$ (1,343)	\$ 6,630	34

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

Facility Name & ID Number Aperion Care Midlothian

0049858

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		\$ 42,742	\$ 2,912		\$ 1,569	\$ (1,343)	\$ 6,630		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
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 42,742	\$ 2,912		\$ 1,569	\$ (1,343)	\$ 6,630		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	\$ 45,427	\$	\$ 6,380	\$ 6,380	10	\$ 32,046	71
72	Current Year Purchases	12,078	15	912	897	10	912	72
73	Fully Depreciated Assets	6,208				10	6,208	73
74								74
75	TOTALS	\$ 63,713	\$ 15	\$ 7,292	\$ 7,277		\$ 39,166	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		2009 GMC SAVANA	2011	\$ 23,542	\$	\$ 2,884	\$ 2,884	5	\$ 13,449	76
77		Allocated from Aperion Care	2014	1,248		250	250	5	877	77
78										78
79										79
80	TOTALS			\$ 24,790	\$	\$ 3,134	\$ 3,134		\$ 14,326	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)	\$ 662,377	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 66,838	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 42,695	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (24,143)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 195,792	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 Midlothian

0049858

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: Plaza Terrace Property, LLC

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:		91		\$ 449,172			3
4	Additions							4
5	Allocated from 8131 N. Monticello				350			5
6								6
7	TOTAL		91		\$ 449,522			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: \$ 1,631

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		\$	\$ 1,076	17
18	Allocated from YAM Management			575	18
19	Allocated from Aperion Care			1,678	19
20	Allocated from Aperion Consulting			544	20
21	TOTAL		\$	\$ 3,873	21

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

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

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	76,354	\$		\$	76,354	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				27,908				27,908	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				87,525				87,525	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescripts					68,219			68,219	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>						22,410	770			23,180	13
14	TOTAL			\$		\$	214,197	68,989		\$	283,186	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.

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 1,180	\$	1
2	Cash-Patient Deposits	118,823		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	794,225		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	182,288		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	24,440		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,120,956	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	557,576		15
16	Equipment, at Historical Cost	117,111		16
17	Accumulated Depreciation (book methods)	(286,498)		17
18	Deferred Charges	3,258		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):	361,267		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 752,714	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,873,670	\$	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 322,498	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	118,825		28
29	Short-Term Notes Payable	538,045		29
30	Accrued Salaries Payable	36,506		30
31	Accrued Taxes Payable (excluding real estate taxes)	1,218		31
32	Accrued Real Estate Taxes(Sch.IX-B)	143,985		32
33	Accrued Interest Payable	1,272		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Attached Schedule	30,564		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,192,913	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	See Attached Schedule	323,451		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 323,451	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,516,364	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 357,306	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,873,670	\$	48

*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 624,268	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 624,268	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(136,962)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(130,000)	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)	\$ (266,962)	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)	\$ 357,306	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	\$ 6,128,544	1
2	Discounts and Allowances for all Levels	(1,265,479)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,863,065	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	46,291	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 46,291	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	4,645	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	468	19
20	Radiology and X-Ray	30	20
21	Other Medical Services	440	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 5,583	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	9	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 9	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)	\$ 4,914,948	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	724,968	31
32	Health Care	1,578,521	32
33	General Administration	1,404,753	33
B. Capital Expense			
34	Ownership	722,243	34
C. Ancillary Expense			
35	Special Cost Centers	394,665	35
36	Provider Participation Fee	226,760	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,051,910	40
41	Income before Income Taxes (line 30 minus line 40)**	(136,962)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (136,962)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 4,023,938	44
45	Private Pay - Net Inpatient Revenue	23,868	45
46	Medicare - Net Inpatient Revenue	667,492	46
47	Other-(specify) <u>Insurance</u>	147,767	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,863,065	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 Midlothian

0049858

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	873	922	\$ 34,378	\$ 37.29	1
2	Assistant Director of Nursing	1,604	1,646	59,773	36.31	2
3	Registered Nurses	4,026	4,244	135,901	32.02	3
4	Licensed Practical Nurses	17,774	19,199	481,253	25.07	4
5	CNAs & Orderlies	36,686	41,767	407,277	9.75	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,006	3,230	57,086	17.67	8
9	Activity Director	2,048	2,187	27,653	12.64	9
10	Activity Assistants	2,992	3,500	37,435	10.70	10
11	Social Service Workers	6,358	6,838	111,501	16.31	11
12	Dietician					12
13	Food Service Supervisor	2,072	2,200	42,637	19.38	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,089	13,251	123,280	9.30	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,200	39,171	17.81	17
18	Housekeepers	13,324	14,820	154,645	10.43	18
19	Laundry					19
20	Administrator	1,944	2,109	90,201	42.77	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,040	2,213	26,135	11.81	23
24	Clerical	3,433	3,669	31,355	8.55	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,064	1,132	15,491	13.68	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	1,952	2,100	20,097	9.57	33
34	TOTAL (lines 1 - 33)	115,365	127,227	\$ 1,895,269 *	\$ 14.90	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	115	\$ 6,370	01-03	35
36	Medical Director	Monthly	18,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	1,248	93,868	10-03	38
39	Pharmacist Consultant	Monthly	6,829	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	26	1,586	11-03	44
45	Social Service Consultant	91	5,246	12-03	45
46	Other(specify) <u>Psychiatric MD</u>	Monthly	9,000	10-03	46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,480	\$ 140,899		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Bonzetta Williams through 10/15/14	Administrator	0.00%	\$ 84,057	Workers' Compensation Insurance	\$ 42,801	IDPH License Fee	\$ 1,990	
Robin Le Masters	Administrator	0.00%	6,144	Unemployment Compensation Insurance	112,887	Advertising: Employee Recruitment	958	
				FICA Taxes	144,988	Health Care Worker Background Check	1,115	
				Employee Health Insurance	56,492	(Indicate # of checks performed <u>108</u>)		
				Employee Meals	2,119	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	11,234	
				Union Pension Fund	11,760	License & Permits	2,343	
				Employee Benefits- other	3,978	Allocated From YAM Mgmt	278	
				Employee Physicals	160	Allocated from YAM Consulting	12	
						See Supplemental Schedule	1,570	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 90,201	TOTAL (agree to Schedule V, line 22, col.8)	\$ 375,185	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 19,500	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
YAM- Administrative Consulting			\$ 9,000				Out-of-State Travel	\$
Management Fees - George Lowinger			4,514					
Management Fees- Aperion Care			119,566				In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 133,080	TOTAL		\$	Seminar Expense	677
C. Professional Services							Allocated from YAM Consulting	306
Vendor/Payee	Type		Amount				Allocated from YAM Management	122
YAM Management	Bookkeeping		\$ 51,368				See Supplemental Schedule	887
YAM Management	Accounting		18,000				Entertainment Expense	()
YAM Consulting	Data Processing		13,012				(agree to Sch. V, line 24, col. 8)	
Various- See Attached	Legal		31,423				TOTAL	\$ 1,992
FRR	Accounting		16,238					
Non Allowable Professional Fees	Adj Pg 5a		19,500					
Personnel Planners	Unemployment Consulting		2,226					
Creative Technology Solutions	Data Processing		6,711					
ProPay HR	Payroll Services		11,420					
Blymas Tax Credit	Tax Consulting		1,296					
Skidelsky	Real Estate		220					
See Supplemental Schedule			122,234					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 293,648					

* 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 Midlothian# 0049858

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 \$4,253
- (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. \$ 6,301 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. \$ 226,760
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. \$ 2,119 Has any meal income been offset against related costs? N/A Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% ln 14
- d. Have vehicle usage logs been maintained? No
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.