



Facility Name & ID Number Aperion Care Oak Lawn

# 0050500 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	134	Skilled (SNF)	134	48,910	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	134	TOTALS	134	48,910	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	33,186	2,194	7,236	42,616	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	33,186	2,194	7,236	42,616	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.13%

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 11/23/2010

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 11/23/2010 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 134 and days of care provided 4,879

Medicare Intermediary CGS Administrators

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name &amp; ID Number

Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	222,140	21,937	28,236	272,313		272,313	(16,004)	256,309		1
2	Food Purchase		259,423		259,423		259,423	(1,834)	257,589		2
3	Housekeeping	147,033	26,152		173,185		173,185		173,185		3
4	Laundry	87,045	12,392		99,437		99,437		99,437		4
5	Heat and Other Utilities			163,446	163,446		163,446	(8,071)	155,375		5
6	Maintenance	66,026	28,541	148,472	243,039		243,039	58,427	301,466		6
7	Other (specify):*							2,635	2,635		7
8	<b>TOTAL General Services</b>	522,244	348,445	340,154	1,210,843		1,210,843	35,153	1,245,996		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			58,000	58,000		58,000		58,000		9
10	Nursing and Medical Records	2,179,243	184,473	62,320	2,426,036		2,426,036	(17,290)	2,408,746		10
10a	Therapy	114,155		1,335	115,490		115,490		115,490		10a
11	Activities	121,640	13,936	2,486	138,062		138,062		138,062		11
12	Social Services	208,517		2,794	211,311		211,311		211,311		12
13	CNA Training										13
14	Program Transportation			15,822	15,822		15,822	2,830	18,652		14
15	Other (specify):*							4,408	4,408		15
16	<b>TOTAL Health Care and Programs</b>	2,623,555	198,409	142,757	2,964,721		2,964,721	(10,052)	2,954,669		16
	<b>C. General Administration</b>										
17	Administrative	186,102		236,086	422,188		422,188	(172,691)	249,497		17
18	Directors Fees										18
19	Professional Services			413,457	413,457	(289)	413,168	(233,379)	179,789		19
20	Dues, Fees, Subscriptions & Promotions			78,224	78,224		78,224	(33,086)	45,138		20
21	Clerical & General Office Expenses	91,245		326,145	417,390		417,390	(120,072)	297,318		21
22	Employee Benefits & Payroll Taxes			529,600	529,600		529,600		529,600		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,513	7,513		7,513	1,492	9,005		24
25	Other Admin. Staff Transportation			3,287	3,287		3,287	6,179	9,466		25
26	Insurance-Prop.Liab.Malpractice			150,243	150,243		150,243	7,680	157,923		26
27	Other (specify):*							15,760	15,760		27
28	<b>TOTAL General Administration</b>	277,347		1,744,555	2,021,902	(289)	2,021,613	(528,116)	1,493,497		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,423,146	546,854	2,227,466	6,197,466	(289)	6,197,177	(503,015)	5,694,162		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 Oak Lawn

#0050500

Report Period Beginning:

01/01/14

Ending:

12/31/14

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			252,754	252,754		252,754	49,259	302,013			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			55,088	55,088		55,088	414,548	469,636			32
33	Real Estate Taxes					289	289	294,143	294,432			33
34	Rent-Facility & Grounds			918,038	918,038		918,038	(916,520)	1,518			34
35	Rent-Equipment & Vehicles			21,461	21,461		21,461	5,827	27,288			35
36	Other (specify):*			2,873	2,873		2,873	(2,873)	0			36
37	<b>TOTAL Ownership</b>			1,250,214	1,250,214	289	1,250,503	(155,616)	1,094,887			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		154,058	602,605	756,663		756,663	(98,518)	658,145			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			303,249	303,249		303,249		303,249			42
43	Other (specify):*			261,926	261,926		261,926	(261,926)	(0)			43
44	<b>TOTAL Special Cost Centers</b>		154,058	1,167,780	1,321,838		1,321,838	(360,444)	961,394			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,423,146	700,912	4,645,460	8,769,518		8,769,518	(1,019,075)	7,750,443			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 Oak Lawn

# 0050500

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	(8,745)	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	(163,054)	30		9
10	Interest and Other Investment Income	(8,121)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(134)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(9,146)	21		19
20	Contributions	(32,167)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(196,484)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(290,137)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (707,988)</b>		<b>\$</b>	<b>30</b>

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(311,087)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (311,087)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (1,019,075)</b>		<b>37</b>

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

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

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

BHF USE ONLY						
48		49		50		51
						52

## Aperion Care Oak Lawn

ID#	0050500
Report Period Beginning:	01/01/14
Ending:	12/31/14

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Pharmacy Costs - Veterans	\$ (10,283)	10	1
2	Advertising/Marketing	(19,958)	43	2
3	Promotional Products	(3,308)	43	3
4	Bank Charges	(7,407)	21	4
5	Theft & Damage Loss	(3,660)	21	5
6	Amortization	(2,873)	36	6
7	Other Unclassified Income	(46)	21	7
8	Vending Income	(1,700)	02	8
9	Bldg Co. - Accounting Fees	(1,575)	19	9
10	Bldg Co. - Amortization	(38,424)	36	10
11	Bldg Co. - Bank Service Charge	(2)	21	11
12	Bldg Co. - Bookkeeping Fee	(6,000)	19	12
13	Bldg Co. - License and Fees	(250)	20	13
14	Bldg Co. - Other Professional	(1,600)	19	14
15	Bldg Co. - State Replacement Tax	(918)	21	15
16	Additional R&M	61,617	06	16
17	PAC Dues	(3,138)	20	17
18	Non Allowable Expense	(214,660)	43	18
19	Marketing Consultant	(18,000)	43	19
20	Every Vote Counts	(300)	20	20
21	Non Allowable Legal Fees	(953)	19	21
22	Bldg Co. - Home Office Expense	(6,000)	19	22
23	Non Allowable Seminar	(300)	24	23
24	Capitalized R&M	(5,400)	06	24
25	Non Allowable Building Rent	(5,000)	34	25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>		(290,137)	49

Aperion Care Oak Lawn

ID# 0050500

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

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

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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Oak Lawn# 0050500

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary					(6,557)	162	(9,609)					(16,004)	1
2	Food Purchase	(1,834)											(1,834)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(8,745)					308		366				(8,071)	5
6	Maintenance	56,217		3,346		(1,550)	2,663	(2,686)	437				58,427	6
7	Other (specify):*			220		1,381	527	507					2,635	7
8	<b>TOTAL General Services</b>	<b>45,638</b>		<b>3,566</b>		<b>(6,726)</b>	<b>3,660</b>	<b>(11,788)</b>	<b>803</b>				<b>35,153</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(10,283)		2,898		(5,773)		(4,132)					(17,290)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation							2,830					2,830	14
15	Other (specify):*			217		2,820		1,371					4,408	15
16	<b>TOTAL Health Care and Programs</b>	<b>(10,283)</b>		<b>3,115</b>		<b>(2,953)</b>		<b>69</b>					<b>(10,052)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(179,851)	1,973		9,598	(4,411)					(172,691)	17
18	Directors Fees													18
19	Professional Services	(16,128)	15,175	(82,496)	(69,243)	97	(74,590)	(3,567)	742		(3,369)		(233,379)	19
20	Fees, Subscriptions & Promotions	(35,855)	250	2,044	28	9	388	16	34				(33,086)	20
21	Clerical & General Office Expenses	(217,663)	920	22,234	27,365	1,185	37,869	7,090	928				(120,072)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(300)		909	17	268	170	428					1,492	24
25	Other Admin. Staff Transportation			2,578	29	2,021	1,162	389					6,179	25
26	Insurance-Prop.Liab.Malpractice			681	5,711		1,204	84					7,680	26
27	Other (specify):*			4,339		140	10,158	1,123					15,760	27
28	<b>TOTAL General Administration</b>	<b>(269,945)</b>	<b>16,345</b>	<b>(229,562)</b>	<b>(34,120)</b>	<b>3,720</b>	<b>(14,041)</b>	<b>1,152</b>	<b>1,704</b>		<b>(3,369)</b>		<b>(528,116)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(234,590)</b>	<b>16,345</b>	<b>(222,881)</b>	<b>(34,120)</b>	<b>(5,959)</b>	<b>(10,381)</b>	<b>(10,567)</b>	<b>2,507</b>		<b>(3,369)</b>		<b>(503,015)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Oak Lawn# 0050500

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(163,054)	208,282			13	998		3,020				49,259	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(8,121)	419,750				456		2,463				414,548	32
33	Real Estate Taxes		291,732						2,411				294,143	33
34	Rent-Facility & Grounds	(5,000)	(900,000)	939			1,496		(13,955)				(916,520)	34
35	Rent-Equipment & Vehicles			2,291	147	732	803	1,502	352				5,827	35
36	Other (specify):*	(41,297)	38,424										(2,873)	36
37	<b>TOTAL Ownership</b>	<b>(217,472)</b>	<b>58,188</b>	<b>3,230</b>	<b>147</b>	<b>745</b>	<b>3,753</b>	<b>1,502</b>	<b>(5,709)</b>				<b>(155,616)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers									(98,518)			(98,518)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(255,926)						(6,000)					(261,926)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(255,926)</b>						<b>(6,000)</b>		<b>(98,518)</b>			<b>(360,444)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(707,988)	74,533	(219,651)	(33,973)	(5,214)	(6,628)	(15,065)	(3,202)	(98,518)	(3,369)		(1,019,075)	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
<u>See 6-Supplemental</u>		<u>See 6-Supplemental</u>		<u>See 6-Supplemental</u>		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rental Income	\$ 900,000	CNR Realty	100.00%	\$	\$ (900,000)	1
2	V	32 Interest Income	615	CNR Realty	100.00%		(615)	2
3	V	19 Accounting Fees		CNR Realty	100.00%	1,575	1,575	3
4	V	36 Amortization		CNR Realty	100.00%	38,424	38,424	4
5	V	21 Bank Service Charge		CNR Realty	100.00%	2	2	5
6	V	19 Bookkeeping Fee		CNR Realty	100.00%	6,000	6,000	6
7	V	30 Depreciation		CNR Realty	100.00%	208,282	208,282	7
8	V	19 Home Office Expense		CNR Realty	100.00%	6,000	6,000	8
9	V	32 Interest Expense		CNR Realty	100.00%	420,365	420,365	9
10	V	20 License and Fees		CNR Realty	100.00%	250	250	10
11	V	19 Other Professional		CNR Realty	100.00%	1,600	1,600	11
12	V	33 Real Estate Taxes		CNR Realty	100.00%	291,732	291,732	12
13	V	21 State Replacement Tax		CNR Realty	100.00%	918	918	13
14	Total		\$ 900,615			\$ 975,148	\$ * 74,533	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%	3,346	\$ 3,346
16	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	220	220
17	V	10 SALARY- NURSE		APERION CARE	100.00%	2,898	2,898
18	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	217	217
19	V	17 ADMINISTRATIVE		APERION CARE	100.00%	41,235	41,235
20	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	4,289	4,289
21	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	2,044	2,044
22	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	22,234	22,234
23	V	24 SEMINARS		APERION CARE	100.00%	909	909
24	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	2,578	2,578
25	V	26 INSURANCE		APERION CARE	100.00%	681	681
26	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	4,339	4,339
27	V	34 RENT		APERION CARE	100.00%	939	939
28	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	30	30
29	V	35 AUTO LEASE		APERION CARE	100.00%	2,261	2,261
30	V	17 MANAGEMENT FEE	221,086	APERION CARE	100.00%		(221,086)
31	V	19 HOME OFFICE	79,788	APERION CARE	100.00%		(79,788)
32	V	19 DATA PROCESSING	4,797	APERION CARE	100.00%		(4,797)
33	V	19 PROFESSIONAL FEES	2,200	APERION CARE	100.00%		(2,200)
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 307,871			\$ 88,220	\$ * (219,651)

\* 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%	1,973	\$ 1,973
16	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	802	802
17	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	28	28
18	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	27,365	27,365
19	V	24 SEMINARS		APERION FINANCIAL	100.00%	17	17
20	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	29	29
21	V	26 INSURANCE		APERION FINANCIAL	100.00%	5,711	5,711
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	147	147
23	V	19 HOME OFFICE EXPENSE	70,045	APERION FINANCIAL	100.00%		(70,045)
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		\$ 70,045			\$ 36,072	\$ * (33,973)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	<u>1</u> DIETARY	\$	APERION CONSULTING	100.00%	\$ 6,733	\$ 6,733
16	V	<u>5</u> UTILITIES		APERION CONSULTING	100.00%		
17	V	<u>6</u> REPAIRS & MAINTENANCE		APERION CONSULTING	100.00%	2,770	2,770
18	V	<u>7</u> EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING	100.00%	1,381	1,381
19	V	<u>10</u> SALARY NURSE		APERION CONSULTING	100.00%	19,395	19,395
20	V	<u>15</u> PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING	100.00%	2,820	2,820
21	V	<u>17</u> ADMINISTRATIVE		APERION CONSULTING	100.00%		
22	V	<u>19</u> PROFESSIONAL FEES		APERION CONSULTING	100.00%	97	97
23	V	<u>20</u> FEES, SUBSCRIPTIONS		APERION CONSULTING	100.00%	9	9
24	V	<u>21</u> CLERICAL & GENERAL		APERION CONSULTING	100.00%	1,185	1,185
25	V	<u>24</u> SEMINARS		APERION CONSULTING	100.00%	268	268
26	V	<u>25</u> AUTO AND TRAVEL		APERION CONSULTING	100.00%	2,021	2,021
27	V	<u>26</u> INSURANCE		APERION CONSULTING	100.00%		
28	V	<u>27</u> EMP. BEN.-GEN. ADMIN.		APERION CONSULTING	100.00%	140	140
29	V	<u>30</u> DEPRECIATION		APERION CONSULTING	100.00%	13	13
30	V	<u>35</u> AUTO LEASE		APERION CONSULTING	100.00%	732	732
31	V	<u>10</u> CONSULTING	25,168	APERION CONSULTING	100.00%		(25,168)
32	V	<u>01</u> DIETICIAN	13,290	APERION CONSULTING	100.00%		(13,290)
33	V	<u>06</u> PAINTER	4,320	APERION CONSULTING	100.00%		(4,320)
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 42,778			\$ 37,564	\$ * (5,214)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	<u>1</u> <u>DIETARY</u>	\$	<u>YAM MANAGEMENT, LLC</u>	100.00%	\$ 162	\$	162	15
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	308		308	16
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	2,663		2,663	17
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. &amp; DIETARY</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	527		527	18
19	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	9,598		9,598	19
20	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	3,055		3,055	20
21	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	388		388	21
22	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	51,447		51,447	22
23	V	<u>24</u> <u>SEMINARS</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	170		170	23
24	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	1,162		1,162	24
25	V	<u>26</u> <u>INSURANCE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	1,204		1,204	25
26	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	10,158		10,158	26
27	V	<u>30</u> <u>DEPRECIATION</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	998		998	27
28	V	<u>32</u> <u>INTEREST</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	456		456	28
29	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%				29
30	V	<u>34</u> <u>RENT</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	6,232		6,232	30
31	V	<u>34</u> <u>PARKING RENTAL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	264		264	31
32	V	<u>35</u> <u>AUTO LEASE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	803		803	32
33	V								33
34	V	<u>19</u> <u>ACCOUNTING</u>	18,463	<u>YAM MANAGEMENT, LLC</u>	100.00%			(18,463)	34
35	V	<u>19</u> <u>DATA PROCESSING</u>	2,708	<u>YAM MANAGEMENT, LLC</u>	100.00%			(2,708)	35
36	V	<u>19</u> <u>BOOKKEEPING</u>	56,474	<u>YAM MANAGEMENT, LLC</u>	100.00%			(56,474)	36
37	V	<u>21</u> <u>CORPORATE EVENTS</u>	13,578	<u>YAM MANAGEMENT, LLC</u>	100.00%			(13,578)	37
38	V	<u>34</u> <u>RENT</u>	5,000	<u>YAM MANAGEMENT, LLC</u>	100.00%			(5,000)	38
39	Total		\$ 96,223			\$ 89,595	\$ *	(6,628)	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%	\$ 5,337	\$ 5,337
16	V	5		UTILITIES	100.00%		
17	V	6		REPAIRS & MAINTENANCE	100.00%	3,014	3,014
18	V	7		EMP. BEN.-GEN. SERV.	100.00%	507	507
19	V	10		NURSE SALARY	100.00%	22,568	22,568
20	V	15		EMP. BEN.-NURSE	100.00%	1,371	1,371
21	V	17		ADMINISTRATIVE	100.00%	10,589	10,589
22	V	19		PROFESSIONAL FEES	100.00%	3,133	3,133
23	V	20		FEES, SUBSCRIPTIONS	100.00%	16	16
24	V	21		CLERICAL & GENERAL	100.00%	8,290	8,290
25	V	24		SEMINARS	100.00%	428	428
26	V	25		AUTO AND TRAVEL	100.00%	389	389
27	V	26		INSURANCE	100.00%	84	84
28	V	27		EMP. BEN.-GEN. ADMIN.	100.00%	1,123	1,123
29	V	14		NURSE TRAVEL	100.00%	2,830	2,830
30	V	32		INTEREST	100.00%		
31	V	35		AUTO RENTAL	100.00%	1,502	1,502
32	V	10	26,700	NURSE CONSULTING	100.00%		(26,700)
33	V	19	6,700	DATA PROCESSING	100.00%		(6,700)
34	V	1	14,946	DIETICIAN	100.00%		(14,946)
35	V	17	15,000	ADMINISTRATIVE CONSULTANT	100.00%		(15,000)
36	V	43	6,000	MARKETING	100.00%		(6,000)
37	V	6	5,700	PAINTER & PROJECT MANAGER	100.00%		(5,700)
38	V	21	1,200	RECEIVALBE CONSULTANT	100.00%		(1,200)
39	Total		\$ 76,246			\$ 61,181	\$ * (15,065)

\* 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%	\$ 366	\$	366	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		437		437	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		742		742	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		34		34	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		928		928	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		3,020		3,020	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		2,463		2,463	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		480		480	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		352		352	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		2,411		2,411	24
25	V								25
26	V	34 RENT	14,435	8131 N. MONTICELLO, LLC				(14,435)	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		\$ 14,435			\$ 11,233	\$ *	(3,202)	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	\$ 579,519	Renewal Rehab	100.00%	\$ 481,001	\$ (98,518)
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		\$ 579,519			\$ 481,001	\$ * (98,518)

\* 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	\$ 16,041	ProPay HR LLC	24.00%	\$ 12,672	\$ (3,369)
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		\$ 16,041			\$ 12,672	\$ * (3,369)

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

Facility Name & ID Number

Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/14

Ending:

12/31/14

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number

Aperion Care Oak Lawn

# 0050500

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 MEYSEL	11.000%	Aperion Care Amboy	Amboy	YAM MANAGEMENT (1/1/14-6/30/14)	SKOKIE	MANAGEMENT CO.	1
2	DAVID BERKOWITZ REVOCABLE TRUST	23.500%	Aperion Care Jacksonville	Jacksonville	YAM CONSULTING (1/1/14-6/30/14)	SKOKIE	CONSULTING CO.	2
3	JAY MEYSEL TRUST	12.500%	River Crossing Rehab	Galesburg	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING CO.	3
4	257 LIMITED PARTNERSHIP	4.000%	Aperion Care Dolton	Dolton	PROPAY	EVANSTON	PAYROLL SERVICES	4
5	1219 LIMITED PARTNERSHIP	2.000%	Riverwood Rehab	East Moline	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	5
6	42170 LIMITED PARTNERSHIP	2.000%	Aperion Care Bridgeport	Bridgeport	CNR REALTY	OAK LAWN	BUILDING CO.	6
7	CONCORD SNF EQUITY PARTNERS, LLC	45.000%	Aperion Care Litchfield	Litchfield	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	7
8			Aperion Care Springfield	Springfield	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	8
9			Aperion Care Burbank	Burbank	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	9
10			Aperion Care Midlothian	Midlothian	APERION ESTATES PERU	PERU, IN	ALF	10
11			Aperion Care St. Elmo	St. Elmo	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	11
12			Aperion Care Chicago Heights	Chicago Heights	APERION CARE COPPERAS HOLLOW	CALDWELL, TX	ALF	12
13			Aperion Care Forest Park	Forest Park				13
14			Aperion Care Evanston	Evanston				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 Oak Lawn

# 0050500

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 Oak Lawn # 0050500 Report Period Beginning: 01/01/14 Ending: 12/31/14

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0	See Attached	2.1	5.25%	Alloc. Salary	\$ 9,925	17-7	1	
2	David Berkowitz	Relative	Administrative	0	See Attached	2.1	5.25%	Alloc. Salary	9,925	17-7	2	
3	Jay Meystel	Relative	Administrative	0	See Attached	1.1	2.75%	Alloc. Salary	1,662	17-7	3	
4	Joel Meystel	Relative	Administrative	0	See Attached	1.1	5.50%	Alloc. Salary	2,135	17-7	4	
5	Cynthia Meystel	Relative	Clerical	0	See Attached	0.2	6.06%	Alloc. Salary	1,094	21-7	5	
6	Shimon Meystel	Relative	Clerical	0	See Attached	2.1	5.25%	Alloc. Salary	2,008	21-7	6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts anticipated to be considered allowable by the IL. Dept. of HFS.										11	
12											12	
13									TOTAL	\$ 26,749		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 Oak Lawn

# 0050500

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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 APERION CARE  
 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	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	67,680	59,564	21,342	3,346	1
2	7	EMP. BEN.-GEN. SERV. & DIS	ACTUAL CENSUS	431,728	30	4,451		21,342	220	2
3	10	SALARY- NURSE	ACTUAL CENSUS	431,728	30	58,629	58,629	21,342	2,898	3
4	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	4,381		21,342	217	4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	834,151	758,436	21,342	41,235	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	86,759		21,342	4,289	6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	41,339		21,342	2,044	7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	449,771	436,216	21,342	22,234	8
9	24	SEMINARS	ACTUAL CENSUS	431,728	30	18,383		21,342	909	9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	52,156		21,342	2,578	10
11	26	INSURANCE	ACTUAL CENSUS	431,728	30	13,783		21,342	681	11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	87,772		21,342	4,339	12
13	34	RENT	ACTUAL CENSUS	431,728	30	19,000		21,342	939	13
14	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	601		21,342	30	14
15	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	45,731		21,342	2,261	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		\$ 88,220	25

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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	21,342	1,973	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	16,216	21,342	802	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	570	21,342	28	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	553,558	596,633	27,365	4
5	24	SEMINARS	ACTUAL CENSUS	431,728	30	342	21,342	17	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	585	21,342	29	6
7	26	INSURANCE	ACTUAL CENSUS	431,728	30	115,531	21,342	5,711	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	2,974	21,342	147	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		\$ 36,072	25

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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	21,342	\$ 6,733	1
2	5	UTILITIES	ACTUAL CENSUS	431,728	30		21,342			2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	56,041	55,918	21,342	2,770	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	431,728	30	27,933		21,342	1,381	4
5	10	SALARY NURSE	ACTUAL CENSUS	431,728	30	392,341	392,341	21,342	19,395	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	57,045		21,342	2,820	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30			21,342		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	1,960		21,342	97	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	180		21,342	9	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	23,973	19,489	21,342	1,185	10
11	24	SEMINARS	ACTUAL CENSUS	431,728	30	5,431		21,342	268	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	40,886		21,342	2,021	12
13	26	INSURANCE	ACTUAL CENSUS	431,728	30			21,342		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	2,834		21,342	140	14
15	30	DEPRECIATION	ACTUAL CENSUS	431,728	30	263		21,342	13	15
16	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	14,818		21,342	732	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 759,903	\$ 603,946		\$ 37,564	25

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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	21,274	\$ 162	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26	5,432	21,274	308	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	47,002	38,824	2,663	3	
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	375,486	26	9,302	21,274	527	4	
5	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	169,404	169,404	9,598	5	
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	53,925	21,274	3,055	6	
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	6,855	21,274	388	7	
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	908,031	634,084	51,447	8	
9	24	SEMINARS	ACTUAL CENSUS	375,486	26	3,004	21,274	170	9	
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	20,508	21,274	1,162	10	
11	26	INSURANCE	ACTUAL CENSUS	375,486	26	21,257	21,274	1,204	11	
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	179,286	21,274	10,158	12	
13	30	DEPRECIATION	ACTUAL CENSUS	375,486	26	17,623	21,274	998	13	
14	32	INTEREST	ACTUAL CENSUS	375,486	26	8,053	21,274	456	14	
15	33	REAL ESTATE TAX	ACTUAL CENSUS	375,486	26		21,274		15	
16	34	RENT	ACTUAL CENSUS	375,486	26	110,000	21,274	6,232	16	
17	34	PARKING RENTAL	ACTUAL CENSUS	375,486	26	4,655	21,274	264	17	
18	35	AUTO LEASE	ACTUAL CENSUS	375,486	26	14,167	21,274	803	18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 1,581,370	\$ 845,178	\$ 89,595	25	

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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	21,274	\$ 5,337	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26			21,274		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	53,189	53,189	21,274	3,014	3
4	7	EMP. BEN.-GEN. SERV.	ACTUAL CENSUS	375,486	26	8,951		21,274	507	4
5	10	NURSE SALARY	ACTUAL CENSUS	375,486	26	398,330	398,330	21,274	22,568	5
6	15	EMP. BEN.-NURSE	ACTUAL CENSUS	375,486	26	24,191		21,274	1,371	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	186,891	186,891	21,274	10,589	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	55,290		21,274	3,133	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	291		21,274	16	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	146,322	139,573	21,274	8,290	10
11	24	SEMINARS	ACTUAL CENSUS	375,486	26	7,546		21,274	428	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	6,873		21,274	389	12
13	26	INSURANCE	ACTUAL CENSUS	375,486	26	1,489		21,274	84	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	19,826		21,274	1,123	14
15	14	NURSE TRAVEL	ACTUAL CENSUS	375,486	26	49,952		21,274	2,830	15
16	32	INTEREST	ACTUAL CENSUS	375,486	26	1		21,274		16
17	35	AUTO RENTAL	ACTUAL CENSUS	375,486	26	26,512		21,274	1,502	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,079,857	\$ 872,186		\$ 61,181	25

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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	\$ 42,616	\$ 366	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	807,214	30	8,268	42,616	437	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	807,214	30	14,051	42,616	742	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	807,214	30	646	42,616	34	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	807,214	30	17,570	42,616	928	5
6	30	DEPRECIATION	ACTUAL CENSUS	807,214	30	57,207	42,616	3,020	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	807,214	30	46,653	42,616	2,463	7
8	34	RENT	ACTUAL CENSUS	807,214	30	9,100	42,616	480	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	807,214	30	6,667	42,616	352	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	807,214	30	45,673	42,616	2,411	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	\$	\$ 11,233	25

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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		\$	\$		\$ 481,001	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				\$	\$		\$ 481,001	25

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization ProPay HR LLC  
 Street Address 2201 W. Main St  
 City / State / Zip Code Evanston, Illinois 60202  
 Phone Number (847) 905-3268  
 Fax Number ( )

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 12,672	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				\$	\$		\$ 12,672	25

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number

Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/14

Ending:

12/31/14

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	Name of Lender	2		3	4	5	6		8	9	10	11						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	Popular Community Bank		X	Mortgage		12/19/12	\$ 7,543,000	\$ 7,543,000	12/19/15	0.0490	\$ 374,125	1						
2	Popular Community Bank		X	Mortgage		12/19/12	3,000,000	3,000,000	12/19/15	0.0150	46,240	2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6	Popular Community Bank		X	Line of Credit				1,945,000			52,181	6						
7	Insurance Financing		X								2,907	7						
8												8						
9	<b>TOTAL Facility Related</b>						\$ 10,543,000	\$ 12,488,000			\$ 475,453	9						
<b>B. Non-Facility Related*</b>																		
10	Interest Income		X								(8,121)	10						
11	Interest Income - Bldg Co.		X								(615)	11						
12	Allocated from 8131 N. Montice	X									2,463	12						
13	See Supplemental Schedule										456	13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (5,817)	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 10,543,000	\$ 12,488,000			\$ 469,636	15						

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

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

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

Facility Name & ID Number

Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
	<b>A. Directly Facility Related</b>															
	<b>Long-Term</b>															
1							\$	\$			\$					
2																
3																
4																
5																
6																
7	<b>TOTAL Long-Term</b>															
	<b>Working Capital</b>															
8							\$	\$			\$					
9																
10																
11																
12																
13																
14	<b>TOTAL Working Capital</b>															
	<b>B. Non-Facility Related*</b>															
15	Allocated from YAM Managem	X					\$	\$			\$ 456					
16																
17																
18																
19																
20	<b>TOTAL Non-Facility Related</b>										456					

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>																	
1. Real Estate Tax accrual used on 2013 report.		\$	<u>279,001</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>287,777</u>		2														
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>8,776</u>		3														
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>285,366</u>		4														
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<u>289</u>		5														
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>294,431</u>		7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2009	<u>220,150</u>	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;"><b>FOR BHF USE ONLY</b></td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2013 \$</td> <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>		<b>FOR BHF USE ONLY</b>		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
<b>FOR BHF USE ONLY</b>																			
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>219,616</u>	9																
	2011	<u>263,617</u>	10																
	2012	<u>279,000</u>	11																
	2013	<u>285,366</u>	12																
<b>2014 Accrual = 2013 Tax</b>																			
<b>Allocated from 8131 N. Monticello = \$2,411</b>																			

**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 Oak Lawn COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050500

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</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>24-05-302-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>285,366.13</u>	\$ <u>285,366.13</u>
2. <u>10-23-325-045-0000</u>	<u>Home Office Allocation</u>	\$ <u>64,433.32</u>	\$ <u>2,979.83</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>349,799.45</u></u>	\$ <u><u>288,345.96</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

C.    **Tax Bills**

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

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



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

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500 Report Period Beginning:

01/01/14 Ending:

12/31/14

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 43,133 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>CNR Realty</u>		<u>2012</u>	<u>\$ 590,000</u>	1
2	<u>Allocated from 8131 N. Monticello</u>			<u>4,699</u>	2
3	<b>TOTALS</b>			<b>\$ 594,699</b>	3

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	134		2012	1962	\$ 3,950,000	\$ 208,282	35	\$ 112,857	\$ (95,425)	\$ 225,714	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		2009		98,266		20	5,813	5,813	32,745	9
10	Various		2010		145,220		20	14,995	14,995	68,925	10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68			58,546	4,011	2,146	(1,865)	9,072	68
69				252,754		(252,754)		69
70			\$ 4,252,032	\$ 465,047		\$ 135,811	\$ (329,236)	\$ 336,456 70

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

Facility Name & ID Number Aperion Care Oak Lawn# 0050500

Report Period Beginning:

01/01/14

Ending:

12/31/14**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 4,252,032	\$ 465,047		\$ 135,811	\$ (329,236)	\$ 336,456	1
2	Hardwood Floor	2011	3,900		20	195	195	731	2
3	Plumbing	2011	5,200		20	260	260	910	3
4	Corridor Signage	2011	6,193		20	310	310	1,032	4
5	Boiler	2011	24,900		20	1,245	1,245	4,150	5
6	Hardwood Floor	2011	3,300		20	165	165	550	6
7	Tuck Pointing	2011	4,700		20	235	235	783	7
8	Vestibule - New Flooring, Wallcovering & Lighting	2011	7,144		20	357	357	1,161	8
9	Lobby - New Lighting	2011	3,027		20	151	151	492	9
10	Dining Room - New Wallcovering, Lighting, Replace Ceiling Tile	2011	37,491		20	1,875	1,875	5,936	10
11	Therapy Room - New Wallcovering, Lighting & Custom Built In C	2011	37,421		20	1,871	1,871	6,081	11
12	Lobby - Repair Wall, New Wallcovering, Paint Ceiling	2011	17,401		20	870	870	2,900	12
13	Parlor Area - New Wallcovering	2011	3,467		20	173	173	578	13
14	Dining Room - Install New Oak Plywood Over Beams	2011	14,186		20	709	709	2,364	14
15	Electric Work	2012	3,325		20	333	333	970	15
16	Fireplace Granite Surround / Replace Studs & Drywall	2012	3,475		20	348	348	1,014	16
17	Window Panels	2012	44,429		20	4,443	4,443	12,218	17
18	Hydraulic Placecard	2012	2,500		20	250	250	646	18
19	Security System And Camera	2012	7,489		20	1,070	1,070	2,585	19
20	Asphalt & Restrip Parking Lot	2012	32,599		20	2,173	2,173	5,252	20
21	Wanderer System	2012	2,675		20	535	535	1,427	21
22	8000 Btu115 V Wall	2012	4,111		20	822	822	2,124	22
23	Installed Ventilators On Roof	2012	2,694		20	269	269	539	23
24	Masonry Work	2013	37,000		20	3,700	3,700	5,242	24
25	Tuckpointing	2013	39,350		20	3,935	3,935	6,230	25
26	Smoke Detectors & Door Holders	2013	6,183		20	618	618	1,082	26
27	Condensing Unit	2013	3,288		20	329	329	493	27
28	Door Lamination	2013	9,590		20	959	959	1,199	28
29	Exit Signs	2013	4,360		20	436	436	472	29
30	Resident Rooms Cove Base, Floor Prep & Vct	2013	17,444		20	872	872	1,672	30
31	Installed Sinks In 29 Resident Rooms	2013	34,219		20	1,711	1,711	3,279	31
32	Installed Overbed Lighting In 40 Resident Rooms	2013	12,257		20	613	613	1,175	32
33	Installed Power Receptacle And Outlets In 20 Resident Rooms	2013	5,628		20	281	281	539	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,692,978	\$ 465,047		\$ 167,925	\$ (297,122)	\$ 412,283	34

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

Facility Name &amp; ID Number   Aperion Care Oak Lawn

#   0050500

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 4,692,978	\$ 465,047		\$ 167,925	\$ (297,122)	\$ 412,283	1
2	Repaired Walls & Ceiling In 20 Resident Rooms	2013	16,616		20	831	831	1,592	2
3	Resident Rooms 53-59: Patch, Caulk, Sand, And Prime Walls	2013	17,903		20	895	895	1,716	3
4	Installed Bumper Guards In Resident Rooms	2013	4,852		20	243	243	465	4
5	Sealed Floors In Resident Rooms	2013	6,548		20	327	327	628	5
6	Installed Cubicle Track In Resident Rooms	2013	4,883		20	244	244	468	6
7	Installed Tile, Mirrors, Vanity Lighting, Cove Base In Resident Ro	2013	4,937		20	247	247	473	7
8	Resident Rooms: New Cove Base Installed, Floor Prep & Vct	2013	22,242		20	1,112	1,112	1,854	8
9	11 Resident Rooms: Custom Millwork With Sinks	2013	20,516		20	1,026	1,026	1,710	9
10	Overbed Lighting With Installation	2013	25,792		20	1,290	1,290	2,149	10
11	10 Resident Rooms: Installed Power Recepticle, & Relocate Cable	2013	2,914		20	146	146	243	11
12	10 Resident Rooms: Removed Sink & Closet, Repaired Walls & Ce	2013	7,494		20	375	375	625	12
13	13 Resident Rooms: Prep & Paint Walls & Door Frames, Removed	2013	11,875		20	594	594	990	13
14	Installed Bumper Guards In Resident Rooms	2013	5,202		20	260	260	434	14
15	Installed 93 Cubicle Curtains In Resident Rooms	2013	4,892		20	245	245	408	15
16	Resident Bathrooms: Removed Ceramic Tile & Base Removal, Ins	2013	13,503		20	675	675	1,125	16
17	Installed 43 Mirrors & Vanity Light Fixtures In Resident Bathroom	2013	8,393		20	420	420	699	17
18	Installed New Hinges On Doors In Corridors	2013	3,293		20	165	165	274	18
19	Resident Rooms: New Cove Base Installed, Floor Prep & Vct	2013	28,955		20	1,448	1,448	2,292	19
20	12 Resident Rooms: Custom Millwork With Sinks	2013	21,538		20	1,077	1,077	1,705	20
21	12 Resident Rooms: Installed Power Receptacle & Relocate Cable	2013	3,365		20	168	168	266	21
22	12 Resident Rooms: Removed Sink & Closet, Repaired Walls & Ce	2013	8,654		20	433	433	685	22
23	19 Resident Rooms: Prep & Paint Walls & Door Frames, Removed	2013	16,442		20	822	822	1,302	23
24	Resident Rooms: Prep & Seal Floors & Install New Cubicle Tracks	2013	4,684		20	234	234	371	24
25	Resident Bathrooms: Removed Ceramic Tile & Base Removal, Ins	2013	3,831		20	192	192	303	25
26	Installed New Custom Base Board Covers, Doors, & Door Frames	2013	34,571		20	1,729	1,729	2,737	26
27	Installed Glass Partition & Door For Conference Room	2013	3,200		20	160	160	200	27
28	Installed New Sprinkler Heads	2013	12,534		20	627	627	1,097	28
29	Custom Millwork, Removed & Installed New Cove Base & Vct In 1	2013	8,753		20	438	438	547	29
30	Custon Millwork In East Wing	2013	4,380		20	438	438	548	30
31	4 Resident Rooms: Painted Walls & Door Frames, Removed Closet	2013	4,450		20	223	223	278	31
32	Installed Bumper Guards In Resident Rooms	2013	3,643		20	182	182	228	32
33	10 Resident Bathrooms: Floor Prep And Installed Sheet Vinly And	2013	8,623		20	431	431	539	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,042,456	\$ 465,047		\$ 185,618	\$ (279,429)	\$ 441,232	34

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

Facility Name & ID Number Aperion Care Oak Lawn# 0050500

Report Period Beginning:

01/01/14

Ending:

12/31/14**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 5,042,456	\$ 465,047		\$ 185,618	\$ (279,429)	\$ 441,232	1
2	<u>New Custom Base Board Covers Installed In Rooms 1-27, 30-48, 53</u>	2013	16,895		20	845	845	1,056	2
3	<u>Furnished &amp; Installed Exterior &amp; Interior Bi-Part Sliding Door, El</u>	2013	24,346		20	1,217	1,217	1,522	3
4	<u>Resident Room Flor Prep And Installed 4" Cover Base &amp; Vct</u>	2013	11,921		20	596	596	646	4
5	<u>31 Custom Millwork For East Wing</u>	2013	33,051		20	1,653	1,653	1,790	5
6	<u>Installed 106 Overbed Lights</u>	2013	3,590		20	180	180	194	6
7	<u>3 Resident Rooms: Relocate Cable Outlets, Removed Closet Doors</u>	2013	3,228		20	161	161	175	7
8	<u>13 Resident Rooms: Prep &amp; Paint Walls</u>	2013	11,462		20	573	573	621	8
9	<u>Installed 23 Bumper Guards</u>	2013	5,251		20	263	263	284	9
10	<u>Installed Sheet Vinyl &amp; Cove Base, Installed Mirror &amp; Vanity Ligh</u>	2013	4,345		20	217	217	235	10
11	<u>New Base Board Covers In Front Office, Director Office, Front Lo</u>	2013	16,449		20	822	822	891	11
12	<u>Laminated 6 Doors &amp; Installed New Latch Sets &amp; Handles For All</u>	2013	9,551		20	478	478	517	12
13	<u>Furnish &amp; Install Outside Corner &amp; Cove Moldings In Dining Roo</u>	2013	12,369		20	1,237	1,237	1,340	13
14	<u>Paint Doors, Prep Walls &amp; Install Wallcoverings In Corridors</u>	2013	11,808		20	1,181	1,181	1,279	14
15	<u>R. Difoggio 7919 - Remove/Replace Sidewalk, Sewer Pipe</u>	2014	5,200		20	260	260	260	15
16	<u>Raphael Greenspon 814559 - Circuits For Air Conditioning</u>	2014	18,948		20	553	553	553	16
17	<u>Counter With Backsplash</u>	2014	11,516		20	576	576	576	17
18	<u>R. Difoggio 6679 - Remove And Install New Sewer Pipe</u>	2014	2,733		20	273	273	273	18
19	<u>Remove Counters, Sinks, Walls &amp; Install Grease Trap</u>	2014	7,000		20	321	321	321	19
20	<u>Replace Laundry Room Hot Water Tank</u>	2014	5,301		20	243	243	243	20
21	<u>Install Cables For Phone System</u>	2014	4,630		20	772	772	772	21
22	<u>Install Ejector Pump In Kitchen &amp; Install Sump Pump In Elevator</u>	2014	2,835		20	142	142	142	22
23	<u>Circuits For Pumps In North &amp; South Crawl Spaces</u>	2014	3,268		20	54	54	54	23
24	<u>Install 4 Sump Pits</u>	2014	37,050		20	618	618	618	24
25	<u>Econcoare #44000-Bistro Wallcovering, Cabinets, Flooring, Med R</u>	2014	91,665		20	902	902	902	25
26	<u>Econocare #44254-2 Bathrooms Tiles &amp; Plumbing, Light Fixtures I</u>	2014	149,184		20	688	688	688	26
27	<u>Seco Refrigeration - Smoke Dampers</u>	2014	7,385		20	31	31	31	27
28	<u>Window Repair</u>	2014	2,600		20	130	130	130	28
29	<u>Repair Clogged Sewer Line</u>	2014	2,800		20	140	140	140	29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,558,837	\$ 465,047		\$ 200,742	\$ (264,305)	\$ 457,485	34

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

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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	Totals from Page 12D, Carried Forward		\$ 5,558,837	\$ 465,047		\$ 200,742	\$ (264,305)	\$ 457,485	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)		\$ 5,558,837	\$ 465,047		\$ 200,742	\$ (264,305)	\$ 457,485	34

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

**XI. OWNERSHIP COSTS (continued)**

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

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

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

**XI. OWNERSHIP COSTS (continued)**

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

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

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12G, Carried Forward</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	<b>Allocated from 8131 N. Monticello</b>	<b>2010</b>	<b>36,508</b>	<b>1,086</b>	<b>35</b>	<b>936</b>	<b>(150)</b>	<b>4,173</b>	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Information</b>								8
9	<b>Allocated from 8131 N. Monticello</b>	<b>2010</b>	<b>16,354</b>	<b>1,643</b>	<b>20</b>	<b>818</b>	<b>(825)</b>	<b>3,711</b>	9
10	<b>Allocated from 8131 N. Monticello</b>	<b>2013</b>	<b>2,845</b>	<b>284</b>	<b>20</b>	<b>142</b>	<b>(142)</b>	<b>284</b>	10
11									11
12	<b>Allocated from Aperion Care</b>	<b>2010</b>	<b>1,629</b>		<b>20</b>	<b>163</b>	<b>163</b>	<b>696</b>	12
13	<b>Allocated from Aperion Care</b>	<b>2012</b>	<b>1,028</b>		<b>20</b>	<b>69</b>	<b>69</b>	<b>172</b>	13
14	<b>Allocated from Aperion Care</b>	<b>2013</b>	<b>182</b>		<b>20</b>	<b>18</b>	<b>18</b>	<b>36</b>	14
15									15
16	<b>Allocated Depreciation from YAM Management</b>			<b>998</b>			<b>(998)</b>		16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		<b>\$ 58,546</b>	<b>\$ 4,011</b>		<b>\$ 2,146</b>	<b>\$ (1,865)</b>	<b>\$ 9,072</b>	34

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

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XI. OWNERSHIP COSTS (continued)**

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12H, Carried Forward</b>		\$ 58,546	\$ 4,011		\$ 2,146	\$ (1,865)	\$ 9,072	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 58,546	\$ 4,011		\$ 2,146	\$ (1,865)	\$ 9,072	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	\$ 867,790	\$	\$ 99,370	\$ 99,370	10	\$ 218,358	71
72	Current Year Purchases	43,321	20	1,565	1,545	10	1,565	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 911,111	\$ 20	\$ 100,935	\$ 100,915		\$ 219,923	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care	2014	\$ 1,681	\$	\$ 336	\$ 336	5	\$ 1,181	76
77										77
78										78
79										79
80	TOTALS			\$ 1,681	\$	\$ 336	\$ 336		\$ 1,181	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)	\$ 7,066,327	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 465,067	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 302,013	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (163,054)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 678,588	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 Oak Lawn

# 0050500

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Public Storage				1,038			5
6	Allocated from 8131 N. Monticello				480			6
7	TOTAL				\$ 1,518			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: \$ 18,478

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2013 Range Rover	\$ 1,755.62	\$ 3,512	17
18	Allocated from YAM Consulting			1,502	18
19	Allocated from YAM Management			803	19
20	Allocated from Aperion Care/Consulting			2,993	20
21	TOTAL		\$ 1,755.62	\$ 8,810	21

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$			\$ 236,703	\$		\$ 236,703	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				64,557			64,557	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	39 - 03	hrs				274,489			274,489	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					142,978		142,978	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>						26,856	11,080		37,936	13
14	TOTAL			\$			\$ 602,605	\$ 154,058		\$ 756,663	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Aperion Care Oak Lawn# 0050500Report Period Beginning: 01/01/14

Ending:

12/31/14

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 422,726	\$ 787,018	1
2	Cash-Patient Deposits	253,484	253,484	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	1,698,619	1,698,619	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	93,902	93,902	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		3,000,000	8
9	Other(specify):	516	516	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,469,247	\$ 5,833,539	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		590,000	13
14	Buildings, at Historical Cost		3,950,000	14
15	Leasehold Improvements, at Historical Cost	1,591,289	1,591,289	15
16	Equipment, at Historical Cost	398,951	933,951	16
17	Accumulated Depreciation (book methods)	(625,089)	(1,054,790)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	5,913,620	6,243,384	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 7,278,771	\$ 12,253,834	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 9,748,018	\$ 18,087,373	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 557,548	\$ 569,550	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	258,002	258,002	28
29	Short-Term Notes Payable	1,945,000	1,945,000	29
30	Accrued Salaries Payable	273,555	273,555	30
31	Accrued Taxes Payable (excluding real estate taxes)	12,736	12,736	31
32	Accrued Real Estate Taxes(Sch.IX-B)		285,366	32
33	Accrued Interest Payable	3,913	39,615	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Attached Schedule	16,454	16,454	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,067,208	\$ 3,400,278	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,543,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	See Attached Schedule	2,385,451		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 2,385,451	\$ 10,543,000	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 5,452,659	\$ 13,943,278	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 4,295,359	\$ 4,144,095	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 9,748,018	\$ 18,087,373	48

\*(See instructions.)

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>3,892,409</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Rounding</b>	<b>2</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>3,892,411</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>1,022,448</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(619,500)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>402,948</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>4,295,359</b>	<b>24</b> *

\* This must agree with page 17, line 47.

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

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

		1	
<b>I. Revenue</b>		<b>Amount</b>	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 9,429,139	1
2	Discounts and Allowances for all Levels	163,040	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 9,592,179</b>	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,408	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 1,408</b>	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	1,700	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	130,164	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	21,862	19
20	Radiology and X-Ray	4,745	20
21	Other Medical Services	15,820	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 174,291</b>	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	8,121	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 8,121</b>	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	15,967	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 15,967</b>	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 9,791,966</b>	30

		2	
<b>II. Expenses</b>		<b>Amount</b>	
<b>A. Operating Expenses</b>			
31	General Services	1,210,843	31
32	Health Care	2,964,721	32
33	General Administration	2,021,902	33
<b>B. Capital Expense</b>			
34	Ownership	1,250,214	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,018,589	35
36	Provider Participation Fee	303,249	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 8,769,518</b>	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>1,022,448</b>	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 1,022,448</b>	43

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 6,003,452	44
45	Private Pay - Net Inpatient Revenue	463,534	45
46	Medicare - Net Inpatient Revenue	2,633,812	46
47	Other-(specify) <u>Insurance</u>	328,062	47
48	Other-(specify) <u>Veteran</u>	163,319	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 9,592,179</b>	49

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

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

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

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

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,040	2,160	\$ 97,045	\$ 44.93	1
2	Assistant Director of Nursing	744	858	26,287	30.64	2
3	Registered Nurses	13,316	14,139	437,965	30.98	3
4	Licensed Practical Nurses	26,078	28,223	747,237	26.48	4
5	CNAs & Orderlies	67,073	71,431	843,677	11.81	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,481	6,700	114,155	17.04	8
9	Activity Director	2,000	2,088	37,275	17.85	9
10	Activity Assistants	6,043	6,468	52,304	8.09	10
11	Social Service Workers	9,229	9,775	208,517	21.33	11
12	Dietician					12
13	Food Service Supervisor	1,805	2,080	42,528	20.45	13
14	Head Cook	2,980	3,267	34,446	10.54	14
15	Cook Helpers/Assistants	13,218	14,282	145,166	10.16	15
16	Dishwashers					16
17	Maintenance Workers	3,728	4,120	66,026	16.03	17
18	Housekeepers	13,344	14,527	147,033	10.12	18
19	Laundry	6,610	7,377	87,045	11.80	19
20	Administrator	2,032	2,080	134,953	64.88	20
21	Assistant Administrator	1,376	1,416	51,149	36.12	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,135	6,634	91,245	13.75	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	1,794	2,034	27,032	13.29	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	1,800	2,114	32,061	15.17	33
34	TOTAL (lines 1 - 33)	187,826	201,773	\$ 3,423,146 *	\$ 16.97	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	471	\$ 28,236	01-03	35
36	Medical Director	Monthly	58,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	1,037	51,868	10-03	38
39	Pharmacist Consultant	Monthly	10,452	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	24	1,335	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	50	2,486	11-03	44
45	Social Service Consultant	56	2,794	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,638	\$ 155,171		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-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												
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18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Aperion Care Oak Lawn# 0050500

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 \$9,509
- (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. \$ 24,181 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 303,249  
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. \$ 3,679 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.