

Facility Name & ID Number Aperion Care Plum Grove

0050484 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	69	Skilled (SNF)	69	25,185	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	69	TOTALS	69	25,185	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	1,288	641	2,932	4,861	8
9	SNF/PED					9
10	ICF	14,009	2,120	1,822	17,951	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	15,297	2,761	4,754	22,812	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.58%

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 3/1/2009

J. Was the facility purchased or leased after January 1, 1978?
YES Date 3/1/2009 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 69 and days of care provided 2,507

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number

Aperion Care Plum Grove

0050484

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	160,133	20,514	14,130	194,777		194,777	87	194,864		1
2	Food Purchase		106,523		106,523		106,523	(129)	106,394		2
3	Housekeeping	111,262	15,725		126,987		126,987		126,987		3
4	Laundry	21,030	18,632		39,662		39,662		39,662		4
5	Heat and Other Utilities			81,961	81,961		81,961	(16,205)	65,756		5
6	Maintenance	53,210	25,447	66,044	144,701		144,701	12,014	156,715		6
7	Other (specify):*							1,411	1,411		7
8	TOTAL General Services	345,635	186,841	162,135	694,611		694,611	(2,822)	691,789		8
	B. Health Care and Programs										
9	Medical Director			15,000	15,000		15,000		15,000		9
10	Nursing and Medical Records	1,347,254	109,315	67,813	1,524,382		1,524,382	(38,715)	1,485,667		10
10a	Therapy	27,474			27,474		27,474		27,474		10a
11	Activities	61,124	8,371	1,036	70,531		70,531		70,531		11
12	Social Services	50,082			50,082		50,082		50,082		12
13	CNA Training										13
14	Program Transportation			1,081	1,081		1,081	1,517	2,598		14
15	Other (specify):*							2,358	2,358		15
16	TOTAL Health Care and Programs	1,485,934	117,686	84,930	1,688,550		1,688,550	(34,840)	1,653,710		16
	C. General Administration										
17	Administrative	83,855		123,880	207,735		207,735	(89,962)	117,773		17
18	Directors Fees										18
19	Professional Services			235,810	235,810	(12,515)	223,295	(144,773)	78,523		19
20	Dues, Fees, Subscriptions & Promotions			41,810	41,810		41,810	(29,502)	12,308		20
21	Clerical & General Office Expenses	31,360	(310)	152,180	183,230		183,230	(59,563)	123,667		21
22	Employee Benefits & Payroll Taxes			354,033	354,033		354,033		354,033		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,997	2,997		2,997	959	3,956		24
25	Other Admin. Staff Transportation			531	531		531	3,305	3,836		25
26	Insurance-Prop.Liab.Malpractice			60,146	60,146		60,146	8,900	69,046		26
27	Other (specify):*							8,441	8,441		27
28	TOTAL General Administration	115,215	(310)	971,387	1,086,292	(12,515)	1,073,777	(302,194)	771,583		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,946,784	304,217	1,218,452	3,469,453	(12,515)	3,456,938	(339,856)	3,117,082		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 Plum Grove

#0050484

Report Period Beginning:

01/01/14

Ending:

12/31/14

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			125,713	125,713		125,713	33,868	159,581			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			42,844	42,844		42,844	83,673	126,517			32
33	Real Estate Taxes			36,429	36,429	12,515	48,944	132,924	181,868			33
34	Rent-Facility & Grounds			464,727	464,727		464,727	(464,469)	258			34
35	Rent-Equipment & Vehicles			3,398	3,398		3,398	3,118	6,516			35
36	Other (specify):*			24,386	24,386		24,386	(7,995)	16,391			36
37	TOTAL Ownership			697,497	697,497	12,515	710,012	(218,881)	491,130			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		112,288	443,233	555,521		555,521	(23,771)	531,750			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			161,956	161,956		161,956		161,956			42
43	Other (specify):*			136,811	136,811		136,811	(136,811)	0			43
44	TOTAL Special Cost Centers		112,288	742,000	854,288		854,288	(160,582)	693,706			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,946,784	416,505	2,657,949	5,021,238		5,021,238	(719,320)	4,301,918			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 Plum Grove

0050484

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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	(16,566)	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	(29,841)	30		9
10	Interest and Other Investment Income	(3,060)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(129)	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	(3,789)	21		19
20	Contributions	(30,017)	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	(87,213)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(1,053)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(199,453)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (371,122)		\$	30

BHF USE ONLY						
48		49		50		51
						52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(348,198)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (348,198)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (719,320)		37

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

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

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

Aperion Care Plum Grove

ID# 0050484

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Advertising/Marketing	\$ (20,277)	43	1
2	Promotional Products	(2,896)	43	2
3	Bank Charges	(2,588)	21	3
4	Theft & Damage Loss	(200)	21	4
5	Amortization	(24,386)	36	5
6	Jury Duty Income	(17)	10	6
7	Bldg Co. - Amortization	(5,066)	36	7
8	Bldg Co. - State Replacement Taxes	(1,729)	21	8
9	Bldg Co. - Accounting Fees	(10,575)	19	9
10	Bldg Co. - Licenses & Fees	(500)	20	10
11	Bldg Co. - Bookkeeping Fees	(12,000)	19	11
12	Bldg Co. - Professional Fees	(150)	19	12
13	Additional R&M	6,068	06	13
14	Non Allowable Expense	(110,638)	43	14
15	PAC Dues	(532)	20	15
16	Every Vote Counts	(300)	20	16
17	Non Allowable Legal Fees	(8,668)	19	17
18	Non Allowable Building Rent	(5,000)	34	18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(199,453)		49

Aperion Care Plum Grove

ID# 0050484

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

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

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Plum Grove# 0050484

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary					(2,861)	87	2,861					87	1
2	Food Purchase	(129)											(129)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(16,566)					165		196				(16,205)	5
6	Maintenance	6,068		1,788		881	1,428	1,615	234				12,014	6
7	Other (specify):*			118		738	283	272					1,411	7
8	TOTAL General Services	(10,627)		1,906		(1,242)	1,963	4,748	430				(2,822)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(17)		1,549		(17,545)		(22,702)					(38,715)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation							1,517					1,517	14
15	Other (specify):*			116		1,507		735					2,358	15
16	TOTAL Health Care and Programs	(17)		1,665		(16,038)		(20,450)					(34,840)	16
	C. General Administration													
17	Administrative			(92,838)	1,055		5,145	(3,324)					(89,962)	17
18	Directors Fees													18
19	Professional Services	(31,393)	34,865	(45,402)	(35,769)	52	(56,009)	(9,441)	397		(2,073)		(144,773)	19
20	Fees, Subscriptions & Promotions	(31,349)	500	1,092	15	5	208	9	18				(29,502)	20
21	Clerical & General Office Expenses	(96,572)	1,729	11,885	14,627	(4,467)	9,194	3,544	497				(59,563)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			486	9	144	91	229					959	24
25	Other Admin. Staff Transportation			1,378	15	1,080	623	209					3,305	25
26	Insurance-Prop.Liab.Malpractice		4,792	364	3,053		646	45					8,900	26
27	Other (specify):*			2,319		75	5,445	602					8,441	27
28	TOTAL General Administration	(159,313)	41,886	(120,716)	(16,995)	(3,111)	(34,657)	(8,127)	912		(2,073)		(302,194)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(169,957)	41,886	(117,145)	(16,995)	(20,391)	(32,694)	(23,829)	1,342		(2,073)		(339,856)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Plum Grove

0050484

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(29,841)	61,550			7	535		1,617				33,868	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(3,060)	85,170				245		1,318				83,673	32
33	Real Estate Taxes		131,633						1,291				132,924	33
34	Rent-Facility & Grounds	(5,000)	(447,726)	502			(1,518)		(10,727)				(464,469)	34
35	Rent-Equipment & Vehicles			1,224	79	392	430	805	188				3,118	35
36	Other (specify):*	(29,452)	21,457										(7,995)	36
37	TOTAL Ownership	(67,353)	(147,916)	1,726	79	399	(308)	805	(6,313)				(218,881)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers									(23,771)			(23,771)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(133,811)						(3,000)					(136,811)	43
44	TOTAL Special Cost Centers	(133,811)						(3,000)		(23,771)			(160,582)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(371,122)	(106,030)	(115,419)	(16,916)	(19,992)	(33,002)	(26,024)	(4,971)	(23,771)	(2,073)		(719,320)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 447,726	PG Realty	100.00%	\$	\$ (447,726)	1
2	V	32 Interest	293	PG Realty	100.00%	85,463	85,170	2
3	V	36 Amortization		PG Realty	100.00%	5,066	5,066	3
4	V	30 Depreciation		PG Realty	100.00%	61,550	61,550	4
5	V	26 Insurance		PG Realty	100.00%	4,792	4,792	5
6	V	36 MIP Insurance Expense		PG Realty	100.00%	16,391	16,391	6
7	V	21 State Replacement Taxes		PG Realty	100.00%	1,729	1,729	7
8	V	33 Real Estate Taxes	27,461	PG Realty	100.00%	159,094	131,633	8
9	V	19 Accounting Fees		PG Realty	100.00%	10,575	10,575	9
10	V	20 Licenses & Fees		PG Realty	100.00%	500	500	10
11	V	19 Bookkeeping Fees		PG Realty	100.00%	12,000	12,000	11
12	V	19 Professional Fees		PG Realty	100.00%	150	150	12
13	V	19 RE Tax Legal Fees				12,140	12,140	13
14	Total		\$ 475,480			\$ 369,450	\$ * (106,030)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	6 REPAIRS & MAINTENANCE		APERION CARE	100.00%	1,788	\$ 1,788
16	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	118	118
17	V	10 SALARY- NURSE		APERION CARE	100.00%	1,549	1,549
18	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	116	116
19	V	17 ADMINISTRATIVE		APERION CARE	100.00%	22,042	22,042
20	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	2,293	2,293
21	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	1,092	1,092
22	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	11,885	11,885
23	V	24 SEMINARS		APERION CARE	100.00%	486	486
24	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	1,378	1,378
25	V	26 INSURANCE		APERION CARE	100.00%	364	364
26	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	2,319	2,319
27	V	34 RENT		APERION CARE	100.00%	502	502
28	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	16	16
29	V	35 AUTO LEASE		APERION CARE	100.00%	1,208	1,208
30	V	17 MANAGEMENT FEE	114,880	APERION CARE	100.00%		(114,880)
31	V	19 HOME OFFICE	44,240	APERION CARE	100.00%		(44,240)
32	V	19 DATA PROCESSING	1,255	APERION CARE	100.00%		(1,255)
33	V	19 PROFESSIONAL SERVICES	2,200	APERION CARE	100.00%		(2,200)
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 162,575			\$ 47,156	\$ * (115,419)

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

Facility Name & ID Number Aperion Care Plum Grove

0050484

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:
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%	1,055	\$ 1,055
16	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	428	428
17	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	15	15
18	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	14,627	14,627
19	V	24 SEMINARS		APERION FINANCIAL	100.00%	9	9
20	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	15	15
21	V	26 INSURANCE		APERION FINANCIAL	100.00%	3,053	3,053
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	79	79
23	V	19 HOME OFFICE EXPENSE	36,197	APERION FINANCIAL	100.00%		(36,197)
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		\$ 36,197			\$ 19,281	\$ * (16,916)

* 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%	\$ 3,599	\$ 3,599
16	V	<u>5</u> UTILITIES		APERION CONSULTING	100.00%		
17	V	<u>6</u> REPAIRS & MAINTENANCE		APERION CONSULTING	100.00%	1,481	1,481
18	V	<u>7</u> EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING	100.00%	738	738
19	V	<u>10</u> SALARY NURSE		APERION CONSULTING	100.00%	10,367	10,367
20	V	<u>15</u> PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING	100.00%	1,507	1,507
21	V	<u>17</u> ADMINISTRATIVE		APERION CONSULTING	100.00%		
22	V	<u>19</u> PROFESSIONAL FEES		APERION CONSULTING	100.00%	52	52
23	V	<u>20</u> FEES, SUBSCRIPTIONS		APERION CONSULTING	100.00%	5	5
24	V	<u>21</u> CLERICAL & GENERAL		APERION CONSULTING	100.00%	633	633
25	V	<u>24</u> SEMINARS		APERION CONSULTING	100.00%	144	144
26	V	<u>25</u> AUTO AND TRAVEL		APERION CONSULTING	100.00%	1,080	1,080
27	V	<u>26</u> INSURANCE		APERION CONSULTING	100.00%		
28	V	<u>27</u> EMP. BEN.-GEN. ADMIN.		APERION CONSULTING	100.00%	75	75
29	V	<u>30</u> DEPRECIATION		APERION CONSULTING	100.00%	7	7
30	V	<u>35</u> AUTO LEASE		APERION CONSULTING	100.00%	392	392
31	V	<u>10</u> CONSULTING	27,912	APERION CONSULTING	100.00%		(27,912)
32	V	<u>01</u> DIETICIAN	6,460	APERION CONSULTING	100.00%		(6,460)
33	V						
34	V	<u>06</u> PROJECT MANAGER	600	APERION CONSULTING	100.00%		(600)
35	V	<u>21</u> RECEIVABLES	5,100	APERION CONSULTING	100.00%		(5,100)
36	V						
37	V						
38	V						
39	Total		\$ 40,072			\$ 20,080	\$ * (19,992)

* 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%	\$ 87	\$	87	15
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	165		165	16
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	1,428		1,428	17
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	283		283	18
19	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	5,145		5,145	19
20	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	1,638		1,638	20
21	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	208		208	21
22	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	27,578		27,578	22
23	V	<u>24</u> <u>SEMINARS</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	91		91	23
24	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	623		623	24
25	V	<u>26</u> <u>INSURANCE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	646		646	25
26	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	5,445		5,445	26
27	V	<u>30</u> <u>DEPRECIATION</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	535		535	27
28	V	<u>32</u> <u>INTEREST</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	245		245	28
29	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%				29
30	V	<u>34</u> <u>RENT</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	3,341		3,341	30
31	V	<u>34</u> <u>PARKING RENTAL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	141		141	31
32	V	<u>35</u> <u>AUTO LEASE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	430		430	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>	1,852	<u>YAM MANAGEMENT, LLC</u>	100.00%			(1,852)	35
36	V	<u>19</u> <u>BOOKKEEPING</u>	37,332	<u>YAM MANAGEMENT, LLC</u>	100.00%			(37,332)	36
37	V	<u>21</u> <u>CORPORATE EVENTS</u>	18,384	<u>YAM MANAGEMENT, LLC</u>	100.00%			(18,384)	37
38	V	<u>34</u> <u>RENT</u>	5,000	<u>YAM MANAGEMENT, LLC</u>	100.00%			(5,000)	38
39	Total		\$ 81,031			\$ 48,029	\$ *	(33,002)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	<u>1</u> DIETARY	\$	YAM CONSULTING, LLC	100.00%	\$ 2,861	\$ 2,861
16	V	<u>5</u> UTILITIES		YAM CONSULTING, LLC	100.00%		
17	V	<u>6</u> REPAIRS & MAINTENANCE		YAM CONSULTING, LLC	100.00%	1,615	1,615
18	V	<u>7</u> EMP. BEN.-GEN. SERV.		YAM CONSULTING, LLC	100.00%	272	272
19	V	<u>10</u> NURSE SALARY		YAM CONSULTING, LLC	100.00%	12,098	12,098
20	V	<u>15</u> EMP. BEN.-NURSE		YAM CONSULTING, LLC	100.00%	735	735
21	V	<u>17</u> ADMINISTRATIVE		YAM CONSULTING, LLC	100.00%	5,676	5,676
22	V	<u>19</u> PROFESSIONAL FEES		YAM CONSULTING, LLC	100.00%	1,679	1,679
23	V	<u>20</u> FEES, SUBSCRIPTIONS		YAM CONSULTING, LLC	100.00%	9	9
24	V	<u>21</u> CLERICAL & GENERAL		YAM CONSULTING, LLC	100.00%	4,444	4,444
25	V	<u>24</u> SEMINARS		YAM CONSULTING, LLC	100.00%	229	229
26	V	<u>25</u> AUTO AND TRAVEL		YAM CONSULTING, LLC	100.00%	209	209
27	V	<u>26</u> INSURANCE		YAM CONSULTING, LLC	100.00%	45	45
28	V	<u>27</u> EMP. BEN.-GEN. ADMIN.		YAM CONSULTING, LLC	100.00%	602	602
29	V	<u>14</u> NURSE TRAVEL		YAM CONSULTING, LLC	100.00%	1,517	1,517
30	V	<u>32</u> INTEREST		YAM CONSULTING, LLC	100.00%		
31	V	<u>35</u> AUTO RENTAL		YAM CONSULTING, LLC	100.00%	805	805
32	V	<u>10</u> NURSE CONSULTING	34,800	YAM CONSULTING, LLC	100.00%		(34,800)
33	V	<u>19</u> DATA PROCESSING	3,450	YAM CONSULTING, LLC	100.00%		(3,450)
34	V	<u>19</u> DIETICIAN	7,670	YAM CONSULTING, LLC	100.00%		(7,670)
35	V	<u>17</u> ADMINISTRATIVE CONSULTANT	9,000	YAM CONSULTING, LLC	100.00%		(9,000)
36	V	<u>43</u> MARKETING	3,000	YAM CONSULTING, LLC	100.00%		(3,000)
37	V						
38	V	<u>21</u> RECEIVALBE CONSULTANT & LEGAI	900	YAM CONSULTING, LLC	100.00%		(900)
39	Total		\$ 58,820			\$ 32,796	\$ * (26,024)

* 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%	\$ 196	\$	196	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		234		234	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		397		397	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		18		18	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		497		497	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		1,617		1,617	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		1,318		1,318	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		257		257	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		188		188	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		1,291		1,291	24
25	V								25
26	V	34 RENT	10,984	8131 N. MONTICELLO, LLC				(10,984)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 10,984			\$ 6,013	\$ *	(4,971)	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	\$ 139,827	Renewal Rehab	100.00%	\$ 116,056	\$ (23,771)
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		\$ 139,827			\$ 116,056	\$ * (23,771)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 9,870	ProPay HR LLC	24.00%	\$ 7,797	\$ (2,073)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 9,870			\$ 7,797	\$ * (2,073)

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

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number

Aperion Care Plum Grove

0050484

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	DAVID BERKOWITZ TRUST	30.000%	Aperion Care Amboy	Amboy	PLUM GROVE REALTY, LLC	SKOKIE	BUILDING CO.	1
2	MORRIS ESFORMES	40.000%	Aperion Care Jacksonville	Jacksonville	YAM MANAGEMENT (1/1/14-6/30/14)	SKOKIE	MANAGEMENT CO.	2
3	DECLARATION OF TRUST YOSEF MEYSEL	30.000%	River Crossing Rehab	Galesburg	YAM CONSULTING (1/1/14-6/30/14)	SKOKIE	CONSULTING CO.	3
4			Aperion Care Dolton	Dolton	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING CO.	4
5			Riverwood Rehab	East Moline	PROPAY	EVANSTON	PAYROLL SERVICES	5
6			Aperion Care Bridgeport	Bridgeport	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	6
7			Aperion Care Litchfield	Litchfield	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	7
8			Aperion Care Springfield	Springfield	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	8
9			Aperion Care Burbank	Burbank	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	9
10			Aperion Care Midlothian	Midlothian	APERION ESTATES PERU	PERU, IN	ALF	10
11			Aperion Care St. Elmo	St. Elmo	APERION CARE COPPERAS HOLLOW	CALDWELL, TX	ALF	11
12			Aperion Care Chicago Heights	Chicago Heights	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	12
13			Aperion Care Forest Park	Forest Park				13
14			Aperion Care Oak Lawn	Oak Lawn				14
15			Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care International	Chicago				17
18			Aperion Care Evanston	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 Plum Grove

0050484

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 Plum Grove # 0050484 Report Period Beginning: 01/01/14 Ending: 12/31/14

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0	See Attached	1.1	2.75%	Alloc. Salary	\$ 5,305	17-07	1
2	Jay Meystel	Relative	Administrative	0	See Attached	0.6	1.50%	Alloc. Salary	890	17-07	2
3	Joel Meystel	Relative	Administrative	0	See Attached	0.6	3.00%	Alloc. Salary	1,143	17-07	3
4	Cynthia Meystel	Relative	Clerical	0	See Attached	0.1	3.03%	Alloc. Salary	586	21-07	4
5	Shimon Meystel	Relative	Clerical	0	See Attached	1.1	2.75%	Alloc. Salary	1,075	21-07	5
6	David Berkowitz	Shareholder	Administrative	0	See Attached	1.1	2.75%	Alloc. Salary	5,305	17-07	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								\$ 14,304		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 Plum Grove

0050484

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Aperion Care Plum Grove

0050484

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	11,408	1,788	1
2	7	EMP. BEN.-GEN. SERV. & DIS	ACTUAL CENSUS	431,728	30	4,451		11,408	118	2
3	10	SALARY- NURSE	ACTUAL CENSUS	431,728	30	58,629	58,629	11,408	1,549	3
4	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	4,381		11,408	116	4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	834,151	758,436	11,408	22,042	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	86,759		11,408	2,293	6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	41,339		11,408	1,092	7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	449,771	436,216	11,408	11,885	8
9	24	SEMINARS	ACTUAL CENSUS	431,728	30	18,383		11,408	486	9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	52,156		11,408	1,378	10
11	26	INSURANCE	ACTUAL CENSUS	431,728	30	13,783		11,408	364	11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	87,772		11,408	2,319	12
13	34	RENT	ACTUAL CENSUS	431,728	30	19,000		11,408	502	13
14	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	601		11,408	16	14
15	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	45,731		11,408	1,208	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		\$ 47,156	25

Facility Name & ID Number Aperion Care Plum Grove

0050484

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	39,916	11,408	1,055	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	16,216	11,408	428	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	570	11,408	15	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	553,558	596,633	14,627	4
5	24	SEMINARS	ACTUAL CENSUS	431,728	30	342	11,408	9	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	585	11,408	15	6
7	26	INSURANCE	ACTUAL CENSUS	431,728	30	115,531	11,408	3,053	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	2,974	11,408	79	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 729,692	\$ 596,633		\$ 19,281	25

Facility Name & ID Number Aperion Care Plum Grove

0050484

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETARY	ACTUAL CENSUS	431,728	30	\$ 136,198	\$ 136,198	11,408	\$ 3,599	1
2	5	UTILITIES	ACTUAL CENSUS	431,728	30		11,408			2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	56,041	55,918	11,408	1,481	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	431,728	30	27,933		11,408	738	4
5	10	SALARY NURSE	ACTUAL CENSUS	431,728	30	392,341	392,341	11,408	10,367	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	57,045		11,408	1,507	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30			11,408		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	1,960		11,408	52	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	180		11,408	5	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	23,973	19,489	11,408	633	10
11	24	SEMINARS	ACTUAL CENSUS	431,728	30	5,431		11,408	144	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	40,886		11,408	1,080	12
13	26	INSURANCE	ACTUAL CENSUS	431,728	30			11,408		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	2,834		11,408	75	14
15	30	DEPRECIATION	ACTUAL CENSUS	431,728	30	263		11,408	7	15
16	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	14,818		11,408	392	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 759,903	\$ 603,946		\$ 20,080	25

Facility Name & ID Number Aperion Care Plum Grove

0050484

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	11,404	\$ 87	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26	5,432	11,404	165	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	47,002	38,824	11,404	1,428	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	375,486	26	9,302	11,404	283	4	
5	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	169,404	169,404	11,404	5,145	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	53,925	11,404	1,638	6	
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	6,855	11,404	208	7	
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	908,031	634,084	11,404	27,578	8
9	24	SEMINARS	ACTUAL CENSUS	375,486	26	3,004	11,404	91	9	
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	20,508	11,404	623	10	
11	26	INSURANCE	ACTUAL CENSUS	375,486	26	21,257	11,404	646	11	
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	179,286	11,404	5,445	12	
13	30	DEPRECIATION	ACTUAL CENSUS	375,486	26	17,623	11,404	535	13	
14	32	INTEREST	ACTUAL CENSUS	375,486	26	8,053	11,404	245	14	
15	33	REAL ESTATE TAX	ACTUAL CENSUS	375,486	26		11,404		15	
16	34	RENT	ACTUAL CENSUS	375,486	26	110,000	11,404	3,341	16	
17	34	PARKING RENTAL	ACTUAL CENSUS	375,486	26	4,655	11,404	141	17	
18	35	AUTO LEASE	ACTUAL CENSUS	375,486	26	14,167	11,404	430	18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 1,581,370	\$ 845,178	\$ 48,029	25	

Facility Name & ID Number Aperion Care Plum Grove

0050484

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	11,404	\$ 2,861	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26			11,404		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	53,189	53,189	11,404	1,615	3
4	7	EMP. BEN.-GEN. SERV.	ACTUAL CENSUS	375,486	26	8,951		11,404	272	4
5	10	NURSE SALARY	ACTUAL CENSUS	375,486	26	398,330	398,330	11,404	12,098	5
6	15	EMP. BEN.-NURSE	ACTUAL CENSUS	375,486	26	24,191		11,404	735	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	186,891	186,891	11,404	5,676	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	55,290		11,404	1,679	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	291		11,404	9	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	146,322	139,573	11,404	4,444	10
11	24	SEMINARS	ACTUAL CENSUS	375,486	26	7,546		11,404	229	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	6,873		11,404	209	12
13	26	INSURANCE	ACTUAL CENSUS	375,486	26	1,489		11,404	45	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	19,826		11,404	602	14
15	14	NURSE TRAVEL	ACTUAL CENSUS	375,486	26	49,952		11,404	1,517	15
16	32	INTEREST	ACTUAL CENSUS	375,486	26	1		11,404		16
17	35	AUTO RENTAL	ACTUAL CENSUS	375,486	26	26,512		11,404	805	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,079,857	\$ 872,186		\$ 32,796	25

Facility Name & ID Number Aperion Care Plum Grove

0050484

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	\$ 22,812	\$ 196	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	807,214	30	8,268	22,812	234	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	807,214	30	14,051	22,812	397	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	807,214	30	646	22,812	18	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	807,214	30	17,570	22,812	497	5
6	30	DEPRECIATION	ACTUAL CENSUS	807,214	30	57,207	22,812	1,617	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	807,214	30	46,653	22,812	1,318	7
8	34	RENT	ACTUAL CENSUS	807,214	30	9,100	22,812	257	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	807,214	30	6,667	22,812	188	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	807,214	30	45,673	22,812	1,291	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 212,760	\$	\$ 6,013	25

Facility Name & ID Number Aperion Care Plum Grove

0050484

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Renewal Rehab
 Street Address 8131 N. Monticello
 City / State / Zip Code Skokie, Illinois 60076
 Phone Number (847) 673-6767
 Fax Number (847) 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	39	Therapy Services	Direct		\$	\$		\$ 116,056	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				\$	\$		\$ 116,056	25

Facility Name & ID Number Aperion Care Plum Grove

0050484

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 7,797	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 7,797	25

Facility Name & ID Number Aperion Care Plum Grove

0050484

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number

Aperion Care Plum Grove

0050484

Report Period Beginning:

01/01/14

Ending:

12/31/14

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
A. Directly Facility Related																
Long-Term																
1	Beech Street HUD		X	Mortgage Payable			\$	\$ 3,239,793			\$ 85,463	1				
2												2				
3												3				
4												4				
5												5				
Working Capital																
6	The Private Bank & Trust		X	Line of Credit				947,000			41,564	6				
7												7				
8												8				
9	TOTAL Facility Related						\$	\$ 4,186,793			\$ 127,027	9				
B. Non-Facility Related*																
10	Interest Income		X								(3,060)	10				
11	Interest Income - Bldg Co.		X								(293)	11				
12	Interest - Insurance Policies		X								1,280	12				
13	See Supplemental Schedule										1,563	13				
14	TOTAL Non-Facility Related						\$	\$			\$ (510)	14				
15	TOTALS (line 9+line14)						\$	\$ 4,186,793			\$ 126,518	15				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 16,391 Line # 36

* 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 Plum Grove

0050484

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
	A. Directly Facility Related															
	Long-Term															
1							\$	\$			\$	1				
2												2				
3												3				
4												4				
5												5				
6												6				
7	TOTAL Long-Term											7				
	Working Capital															
8							\$	\$			\$	8				
9												9				
10												10				
11												11				
12												12				
13												13				
14	TOTAL Working Capital											14				
	B. Non-Facility Related*															
15	Allocated from 8131 N. Montice	X					\$	\$			\$	1,318	15			
16	Allocated from YAM Managem	X										245	16			
17												17				
18												18				
19												19				
20	TOTAL Non-Facility Related											1,563	20			

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2013 report.		\$	<u>142,550</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>152,809</u>	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>10,259</u>	3	
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>159,094</u>	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	<u>12,515</u>	5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ <u>36,429</u> For <u>11-12</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>181,868</u>	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009	<u>118,158</u>	8		
	2010	<u>130,589</u>	9		
	2011	<u>132,321</u>	10		
	2012	<u>138,396</u>	11		
	2013	<u>151,518</u>	12		
<u>2014 Accrual = \$151,518 x 1.05 = \$159,094</u>					
<u>Beginning accrual adjusted to the prior year ending accrual adjusted amount</u>					
<u>Allocated from 8131 N. Monticello = \$1,291</u>					
				FOR BHF USE ONLY	
	13	FROM R. E. TAX STATEMENT FOR 2013	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

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 Plum Grove COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050484

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2013 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2013.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>02-22-205-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>4,585.21</u>	\$ <u>4,585.21</u>
2. <u>02-22-205-007-0000</u>	<u>Long Term Care Property</u>	\$ <u>146,933.19</u>	\$ <u>146,933.19</u>
3. <u>10-23-325-045-0000</u>	<u>Home office allocation</u>	\$ <u>64,433.32</u>	\$ <u>1,595.08</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>215,951.72</u></u>	\$ <u><u>153,113.48</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

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

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

4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		TOTALS	\$ _____	\$ _____

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

Facility Name & ID Number Aperion Care Plum Grove

0050484 Report Period Beginning:

01/01/14 Ending:

12/31/14

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 23,500 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 2

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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>		<u>2009</u>	<u>\$ 120,000</u>	<u>1</u>
2	<u>Allocated from 8131 N. Monticello</u>			<u>2,515</u>	<u>2</u>
3	TOTALS			\$ 122,515	3

Facility Name & ID Number Aperion Care Plum Grove

0050484

Report Period Beginning:

01/01/14

Ending:

12/31/14

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	69	2009	1961	\$ 1,927,220	\$ 61,550	35	\$ 55,063	\$ (6,487)	\$ 302,950	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various	2009		182,519		20	9,126	9,126	54,757	9
10	Various	2010		71,475		20	3,901	3,901	19,503	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			38,750		1,938	1,938	5,813	67
68			31,338	2,147	1,149	(998)	4,856	68
69				125,713		(125,713)		69
70			\$ 2,251,302	\$ 189,410		\$ 71,177	\$ (118,233)	\$ 387,879 70

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,251,302	\$ 189,410		\$ 71,177	\$ (118,233)	\$ 387,879	1
2	Patio Enclosure Renovation	2011	232,506		20	11,625	11,625	46,501	2
3	Fire Dampers	2011	19,000		20	950	950	3,800	3
4	Boiler Room Ceiling Work	2011	3,648		20	182	182	729	4
5	Elevator Car Door Panels	2011	4,720		20	236	236	944	5
6	Handrails, Wallcovering, Flooring	2011	45,643		20	2,282	2,282	9,128	6
7	Patio Enclosure - Floor Reinforcement	2011	38,800		20	2,040	2,040	8,160	7
8	Window Covering, Flooring, Wallcovering, Chair Rail, Lighting	2011	29,501		20	1,475	1,475	5,900	8
9	Undergroud Sewer Repair & Ventilation	2012	13,159		20	658	658	1,974	9
10	1St & 2Nd Fl Corridor-Light Fixtures, Corner Guards	2012	24,408		20	1,769	1,769	5,307	10
11	Pavement	2012	3,996		20	200	200	600	11
12	Fiberglass Insulation	2012	2,930		20	147	147	440	12
13	Roof Coating	2012	2,750		20	138	138	413	13
14	Doors/Bolts	2012	9,264		20	463	463	1,389	14
15	Sealcoating	2012	2,722		20	136	136	408	15
16	Chiller A/C Basement Pipes Repair	2012	3,000		20	150	150	450	16
17	Double Entry Doors	2013	4,000		20	200	200	400	17
18	1St Fl-Resident Rms Masonry Walls & Rewiring, Bathroom Toilet	2013	94,565		20	4,728	4,728	9,456	18
19	1St Fl-Resident Rms Paint Walls & Door Frames	2013	20,986		20	1,049	1,049	2,098	19
20	Plumbing Repairs - Valves, Unions & Thermometers	2013	2,575		20	129	129	258	20
21	New Road Sign	2014	3,052		20	305	305	305	21
22	Install Sink Drain	2014	6,740		20	337	337	337	22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,819,268	\$ 189,410		\$ 100,376	\$ (89,034)	\$ 486,876	34

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

Facility Name & ID Number Aperion Care Plum Grove

0050484

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		\$ 2,819,268	\$ 189,410		\$ 100,376	\$ (89,034)	\$ 486,876	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 2,819,268	\$ 189,410		\$ 100,376	\$ (89,034)	\$ 486,876	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		\$ 2,819,268	\$ 189,410		\$ 100,376	\$ (89,034)	\$ 486,876		1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 2,819,268	\$ 189,410		\$ 100,376	\$ (89,034)	\$ 486,876		34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 2,819,268	\$ 189,410		\$ 100,376	\$ (89,034)	\$ 486,876	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,819,268	\$ 189,410		\$ 100,376	\$ (89,034)	\$ 486,876	34

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

Facility Name & ID Number Aperion Care Plum Grove

0050484

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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9	2nd & 3rd Floor Bathrooms - Walls, tiling, floors	2012	35,250		20	1,763	1,763	5,288	9
10	Lobby Toilet Room - Flooring & Walls	2012	3,500		20	175	175	525	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)		\$ 38,750	\$		\$ 1,938	\$ 1,938	\$ 5,813	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 38,750	\$		\$ 1,938	\$ 1,938	\$ 5,813	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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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)		\$ 38,750	\$		\$ 1,938	\$ 1,938	\$ 5,813	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	<u>Allocated from 8131 N. Monticello</u>	2010	19,543	581	35	501	(80)	2,234	3
4									4
5									5
6									6
7									7
8	Leasehold Information								8
9	<u>Allocated from 8131 N. Monticello</u>	2010	8,754	879	20	438	(441)	1,986	9
10	<u>Allocated from 8131 N. Monticello</u>	2013	1,523	152	20	76	(76)	152	10
11									11
12	<u>Allocated from Aperion Care</u>	2010	870		20	87	87	372	12
13	<u>Allocated from Aperion Care</u>	2012	550		20	37	37	92	13
14	<u>Allocated from Aperion Care</u>	2013	98		20	10	10	20	14
15									15
16	<u>Allocated Depreciation from YAM Management</u>			535			(535)		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)		\$ 31,338	\$ 2,147		\$ 1,149	\$ (998)	\$ 4,856	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 31,338	\$ 2,147		\$ 1,149	\$ (998)	\$ 4,856	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 31,338	\$ 2,147		\$ 1,149	\$ (998)	\$ 4,856	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	\$ 489,508	\$	\$ 48,820	\$ 48,820	10	\$ 189,997	71
72	Current Year Purchases	6,553	11	667	656	10	667	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 496,060	\$ 11	\$ 49,487	\$ 49,476		\$ 190,664	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2009 GMC Savana	2009	\$ 47,683	\$	\$ 9,537	\$ 9,537	5	\$ 57,220	76
77		Allocated from Aperion Care	2014	899		180	180	5	631	77
78										78
79										79
80	TOTALS			\$ 48,582	\$	\$ 9,717	\$ 9,717		\$ 57,851	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,486,425	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 189,421	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 159,580	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (29,841)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 735,391	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	2nd Floor Remodel	\$ 29,800	92
93			93
94			94
95		\$ 29,800	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.

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								5
6	<u>Allocated from 8131 N. Monticello</u>				<u>257</u>			6
7	TOTAL				\$ <u>257</u>			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. _____ /2015 \$ _____

13. _____ /2016 \$ _____

14. _____ /2017 \$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized

by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 3,681

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from YAM Consulting</u>		\$	\$ <u>805</u>	17
18	<u>Allocated from YAM Management</u>			<u>430</u>	18
19	<u>Allocated from Aperion Consulting</u>			<u>392</u>	19
20	<u>Allocated from Aperion Care</u>			<u>1,208</u>	20
21	TOTAL		\$	\$ <u>2,835</u>	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	188,861	\$		\$	188,861	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				27,274				27,274	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				225,898				225,898	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					105,154			105,154	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify): <u>See Supplemental</u>						1,200	7,134			8,334	13
14	TOTAL			\$		\$	443,233	\$	112,288	\$	555,521	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 Plum Grove # 0050484 Report Period Beginning: 01/01/14 Ending: 12/31/14
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/14 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 2,642	\$ 164,680	1
2	Cash-Patient Deposits	111,518	111,518	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,371,984	1,371,984	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	55,399	68,359	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	6,380	314,534	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,547,923	\$ 2,031,075	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		114,800	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	782,730	1,793,500	15
16	Equipment, at Historical Cost	316,945	679,753	16
17	Accumulated Depreciation (book methods)	(457,486)	(817,626)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	1,135,000	1,250,244	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,777,189	\$ 3,020,671	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,325,112	\$ 5,051,746	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 281,811	\$ 293,811	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	112,214	112,214	28
29	Short-Term Notes Payable	947,000	947,000	29
30	Accrued Salaries Payable	116,884	116,884	30
31	Accrued Taxes Payable (excluding real estate taxes)	1,589	1,589	31
32	Accrued Real Estate Taxes(Sch.IX-B)		159,094	32
33	Accrued Interest Payable	5,630	12,650	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Attached Schedule	23,118	23,118	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,488,246	\$ 1,666,360	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,239,793	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	See Attached Schedule	190,000	190,000	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 190,000	\$ 3,429,793	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,678,246	\$ 5,096,153	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,646,866	\$ (44,407)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,325,112	\$ 5,051,746	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,620,086	1
2	Restatements (describe):		2
3	Rounding	(2)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,620,084	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	251,782	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(225,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 26,782	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,646,866	24 *

* This must agree with page 17, line 47.

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

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,062,207	1
2	Discounts and Allowances for all Levels	(59,996)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,002,211	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	113,193	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 113,193	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	98,274	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	11,035	19
20	Radiology and X-Ray	2,035	20
21	Other Medical Services	6,766	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 118,110	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	3,060	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,060	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	36,446	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 36,446	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,273,020	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	694,611	31
32	Health Care	1,688,550	32
33	General Administration	1,086,292	33
B. Capital Expense			
34	Ownership	697,497	34
C. Ancillary Expense			
35	Special Cost Centers	692,332	35
36	Provider Participation Fee	161,956	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,021,238	40
41	Income before Income Taxes (line 30 minus line 40)**	251,782	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 251,782	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,595,517	44
45	Private Pay - Net Inpatient Revenue	605,706	45
46	Medicare - Net Inpatient Revenue	1,376,710	46
47	Other-(specify) <u>Insurance</u>	424,278	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,002,211	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 Plum Grove

0050484

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	2,026	2,166	\$ 82,954	\$ 38.30	1
2	Assistant Director of Nursing					2
3	Registered Nurses	10,079	10,609	307,795	29.01	3
4	Licensed Practical Nurses	11,611	12,351	320,090	25.92	4
5	CNAs & Orderlies	45,511	49,356	636,415	12.89	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,769	1,913	27,474	14.36	8
9	Activity Director					9
10	Activity Assistants	3,999	4,400	61,124	13.89	10
11	Social Service Workers	2,016	2,280	50,082	21.97	11
12	Dietician					12
13	Food Service Supervisor	1,837	2,201	42,383	19.26	13
14	Head Cook	4,261	4,754	61,890	13.02	14
15	Cook Helpers/Assistants	5,327	5,599	55,860	9.98	15
16	Dishwashers					16
17	Maintenance Workers	1,960	2,160	53,210	24.63	17
18	Housekeepers	9,289	10,082	111,262	11.04	18
19	Laundry	1,798	2,049	21,030	10.26	19
20	Administrator	1,960	2,160	83,855	38.82	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,032	2,184	31,360	14.36	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	105,475	114,264	\$ 1,946,784 *	\$ 17.04	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	257	\$ 14,130	01-03	35
36	Medical Director	Monthly	15,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	62,712	10-03	38
39	Pharmacist Consultant	Monthly	5,101	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	1,036	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	257	\$ 97,979		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Shelley Martinez	Administrator	0	\$ 83,855	Workers' Compensation Insurance	\$ 146,338	IDPH License Fee	\$		
				Unemployment Compensation Insurance	32,628	Advertising: Employee Recruitment	1,416		
				FICA Taxes	145,700	Health Care Worker Background Check			
				Employee Health Insurance	22,447	(Indicate # of checks performed <u>70</u>)	696		
				Employee Meals	297	Patient Background Checks			
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	7,093		
				401K Expense	4,339	Licenses & Permits	1,756		
				Employee Physicals	480	Allocated from 8131 N. Monticello	18		
				Other Employee Benefits	1,804	Allocated from YAM Consulting	9		
						See Supplemental Schedule	1,320		
						Less: Public Relations Expense	()		
						Non-allowable advertising	()		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)			
					\$ 83,855				
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			\$ 354,033		
Description				Amount					
Management Fees - Aperion Care, Inc.				\$ 114,880					
Administrative Consultant - YAM Consulting				9,000					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				\$ 123,880					
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type	Amount		Description	Line #	Amount	Description	Amount	
Frost, Ruttenberg & Rothblatt	Accounting	\$ 20,175					Out-of-State Travel	\$	
YAM Management	Accounting	18,463							
Aperion Financial	Home Office Expense	36,197					In-State Travel		
Aperion Care, Inc.	Home Office Expense	44,240							
YAM Management	Bookkeeping	37,332					Seminar Expense	2,997	
Pro Payroll Solutions, LLC	Payroll Processing	1,091					Allocated from YAM Consulting	229	
ProPay HR	Payroll Processing	9,870					Allocated from YAM Management	91	
YAM Consulting	Data Processing	3,450					See Supplemental Schedule	639	
American Data	Data Processing	4,617					Entertainment Expense	()	
Aperion Care, Inc.	Data Processing	1,255					(agree to Sch. V, line 24, col. 8)		
Creative Technology Solutions	Data Processing	8,803					TOTAL	\$ 3,956	
See Supplemental Schedule		50,315							
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)				\$ 235,808			TOTAL (agree to Sch. V, line 24, col. 8)		

* Attach copy of IMRF notifications

**See instructions.

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

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

Facility Name & ID Number Aperion Care Plum Grove

0050484

Report Period Beginning:

01/01/14

Ending:

12/31/14

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC \$1,613
- (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. \$ 15,855 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. \$ 161,956
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. \$ 297 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.