

		FOR BHF USE					

LL1

2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0049940

Facility Name: Aperion Care Chicago Heights, Llc

Address: 490 West 16Th Place Chicago Heights 60411
Number City Zip Code

County: Cook

Telephone Number: (708) 481-4444 Fax # (708) 481-4606

HFS ID Number:

Date of Initial License for Current Owners: 5/1/2008

Type of Ownership:

☐	VOLUNTARY,NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
IRS Exemption Code		☐	Corporation	☐	Other
		☒	"Sub-S" Corp.		
		☐	Limited Liability Co.		
		☐	Trust		
		☐	Other		

In the event there are further questions about this report, please contact:
Name: Steven N. Lavenda Telephone Number: Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/16 to 12/31/16 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)		(Date)
	(Type or Print Name)		
	(Title)		
Paid Preparer	(Signed)	*	(Date)
	* Subject to the attached Accountants Consulting Report		
	(Print Name and Title)		
	(Firm Name & Address)	Marcum, LLP 111 Pfingsten Road, Suite 300 Deerfield, IL 60015	
	(Telephone)	(847) 282-6300 Fax # (847) 282-6301	
	MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630		

#	0049940	Report Period Beginning:	01/01/16	Ending:	12/31/16
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D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

N/A

None

Yes

YES ☐ NO ☒

YES ☐ NO ☒

Date started 5/21/2008

YES ☒ Date 5/21/2008 NO ☐

YES ☒ NO ☐ If YES, enter number
of beds certified 45 and days of care provided 0

IV. ACCOUNTING BASIS

ACCRUAL	X
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CASH*	
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CASH* ☐

YES ☒ NO ☐

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

	1 Level of Care	2	3	4	5	
		Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF	20,068	661	49,406	70,135	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,068	661	49,406	70,135	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.81%

Facility Name & ID Number Aperion Care Chicago Heights, Llc # 0049940 Report Period Beginning: 01/01/16 Ending: 12/31/16
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	211,138	25,937	21,600	258,675		258,675	6,465	265,140			1
2	Food Purchase		343,486		343,486	(27,450)	316,036	(7,420)	308,616			2
3	Housekeeping	50,433	23,200		73,633		73,633		73,633			3
4	Laundry	4,435	3,720	66,914	75,069		75,069		75,069			4
5	Heat and Other Utilities			149,929	149,929		149,929	(2,665)	147,264			5
6	Maintenance	228,033	23,032	97,417	348,482		348,482	12,602	361,084			6
7	Other (specify):*							4,748	4,748			7
8	TOTAL General Services	494,039	419,375	335,860	1,249,274	(27,450)	1,221,824	13,731	1,235,555			8
	B. Health Care and Programs											
9	Medical Director			7,200	7,200		7,200		7,200			9
10	Nursing and Medical Records	1,542,110	61,712	61,800	1,665,622		1,665,622	38,184	1,703,806			10
10a	Therapy	135,019	2,217		137,236		137,236		137,236			10a
11	Activities	108,882	12,646	441	121,969		121,969		121,969			11
12	Social Services	507,355		4,772	512,127		512,127		512,127			12
13	CNA Training											13
14	Program Transportation			3,911	3,911		3,911		3,911			14
15	Other (specify):*							8,878	8,878			15
16	TOTAL Health Care and Programs	2,293,366	76,575	78,124	2,448,065		2,448,065	47,061	2,495,126			16
	C. General Administration											
17	Administrative	93,819		488,849	582,668		582,668	(370,486)	212,182			17
18	Directors Fees											18
19	Professional Services			482,212	482,212	(33,965)	448,247	(309,100)	139,147			19
20	Dues, Fees, Subscriptions & Promotions			138,364	138,364		138,364	(88,140)	50,224			20
21	Clerical & General Office Expenses	141,347		205,942	347,289		347,289	82,024	429,313			21
22	Employee Benefits & Payroll Taxes			592,171	592,171	27,450	619,621		619,621			22
23	Inservice Training & Education											23
24	Travel and Seminar			8,691	8,691		8,691	5,274	13,965			24
25	Other Admin. Staff Transportation			7,677	7,677		7,677	22,570	30,247			25
26	Insurance-Prop.Liab.Malpractice			195,878	195,878		195,878	4,579	200,457			26
27	Other (specify):*							29,548	29,548			27
28	TOTAL General Administration	235,166		2,119,784	2,354,950	(6,515)	2,348,435	(623,731)	1,724,704			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,022,571	495,950	2,533,768	6,052,289	(33,965)	6,018,324	(562,939)	5,455,385			29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			122,386	122,386		122,386	148,554	270,940			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			68,422	68,422		68,422	550,082	618,504			32
33	Real Estate Taxes			532,855	532,855	33,965	566,820	5,466	572,286			33
34	Rent-Facility & Grounds			964,364	964,364		964,364	(963,758)	606			34
35	Rent-Equipment & Vehicles			16,680	16,680		16,680	3,357	20,037			35
36	Other (specify):*			6,222	6,222		6,222	(6,222)				36
37	TOTAL Ownership			1,710,929	1,710,929	33,965	1,744,894	(262,522)	1,482,372			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			52,934	52,934		52,934	(3,954)	48,980			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			532,116	532,116		532,116		532,116			42
43	Other (specify):*			9,811	9,811		9,811	(9,811)				43
44	TOTAL Special Cost Centers			594,861	594,861		594,861	(13,765)	581,096			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,022,571	495,950	4,839,558	8,358,079		8,358,079	(839,226)	7,518,853			45

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

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 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	(4,216)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(29,157)	30		9
10	Interest and Other Investment Income	(3,920)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(32)	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	(12,599)	21		18
19	Entertainment	(6,269)	21		19
20	Contributions	(95,150)	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	(89,824)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(19,760)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(151,065)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (411,992)		\$	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 Amount	2 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)	(427,235)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (427,235)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (839,227)		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 Yes	2 No	3 Amount	4 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

Report Period Beginning:

Ending:

ID#

0049940

01/01/16

12/31/16

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Advertising/Marketing	\$ (3,232)	43	1
2	Promotional Products	(6,579)	43	2
3	Bank Charges	(8,393)	21	3
4	Amortization	(6,222)	36	4
5	Jury Duty Income	(25)	10	5
6	Bldg Co - Accounting Fees	(9,575)	19	6
7	Bldg Co - Amortization	(83,430)	36	7
8	Bldg Co - Bank Charges	(22,062)	21	8
9	Bldg Co - Licenses & Fees	(45)	20	9
10	Additional R&M	1,296	06	10
11	Non Allowable Legal fees	(4,636)	19	11
12	Non Allowable Professional Fees	(823)	21	12
13	PAC Dues	(7,102)	20	13
14	Non Allowable Seminar expenses	(99)	24	14
15	Bldg Co- State Taxes	(138)	21	15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(151,065)		49

ID#

0049940

Report Period Beginning:

01/01/16

Ending:

12/31/16

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
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			49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Chicago Heights, Llc # 0049940 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				6,465								6,465	1
2	Food Purchase	(32)		462	(7,850)								(7,420)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(4,216)		84			507	960					(2,665)	5
6	Maintenance	1,296		1,868	7,568		910	959					12,602	6
7	Other (specify):*			85	4,259			404					4,748	7
8	TOTAL General Services	(2,952)		2,499	10,442		1,417	2,324					13,731	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(25)		8,398	29,811								38,184	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			504	8,374								8,878	15
16	TOTAL Health Care and Programs	(25)		8,902	38,184								47,061	16
	C. General Administration													
17	Administrative			(374,346)		3,860							(370,486)	17
18	Directors Fees													18
19	Professional Services	(14,211)	9,575	(166,334)	1,833	(136,896)	1,728	116		(4,911)			(309,100)	19
20	Fees, Subscriptions & Promotions	(102,297)	45	10,304	2,964	631		213					(88,140)	20
21	Clerical & General Office Expenses	(159,868)	22,200	59,236	979	156,772	1,187	1,518					82,024	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(99)		3,208	2,074	91							5,274	24
25	Other Admin. Staff Transportation			11,576	8,589	2,405							22,570	25
26	Insurance-Prop.Liab.Malpractice			4,143				436					4,579	26
27	Other (specify):*			10,887		18,661							29,548	27
28	TOTAL General Administration	(276,475)	31,820	(441,326)	16,439	45,524	2,915	2,283		(4,911)			(623,731)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(279,452)	31,820	(429,925)	65,065	45,524	4,332	4,607		(4,911)			(562,939)	29

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 TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(29,157)	164,506	2,745	421	164	2,198	7,677					148,554	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(3,920)	540,189	9,726	34		1,658	2,395					550,082	32
33	Real Estate Taxes		20				2,563	2,883					5,466	33
34	Rent-Facility & Grounds		(933,364)	1,196			(7,590)	(24,000)					(963,758)	34
35	Rent-Equipment & Vehicles			186	812	729	775	854					3,357	35
36	Other (specify):*	(89,652)	83,430										(6,222)	36
37	TOTAL Ownership	(122,729)	(145,219)	13,853	1,267	893	(396)	(10,192)					(262,522)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(3,954)				(3,954)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(9,811)											(9,811)	43
44	TOTAL Special Cost Centers	(9,811)							(3,954)				(13,765)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(411,992)	(113,399)	(416,072)	66,333	46,417	3,936	(5,585)	(3,954)	(4,911)			(839,226)	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 Pg 6- Supp	See Pg 6- Supp	See Pg 6- Supp	See Pg 6- Supp	See Pg 6- Supp	See Pg 6- Supp	See Pg 6- Supp

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental Income	\$ 933,364	Riviera Realty, LLC		\$	(933,364)	1
2	V	32	Interest- Mortgage	9	Riviera Realty, LLC		522,174	522,165	2
3	V	19	Accounting		Riviera Realty, LLC		9,575	9,575	3
4	V	36	Amortization - Loan Fees		Riviera Realty, LLC		83,430	83,430	4
5	V	21	Bank Charges		Riviera Realty, LLC		22,062	22,062	5
6	V	30	Depreciation		Riviera Realty, LLC		164,506	164,506	6
7	V	20	Licenses & Fees		Riviera Realty, LLC		45	45	7
8	V	33	Real Estate Taxes		Riviera Realty, LLC		532,854	532,854	8
9	V	21	State Taxes		Riviera Realty, LLC		138	138	9
10	V	32	Interest Expense		Riviera Realty, LLC		18,024	18,024	10
11	V	33	Rental Income RE Tax	532,834				(532,834)	11
12	V								12
13	V								13
14	Total			\$ 1,466,207			\$ 1,352,808	\$ * (113,399)	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	2	FOOD	\$	APERION CARE, INC.	100.00%	\$ 462	\$ 462	15
16	V	5	UTILITIES		APERION CARE, INC.	100.00%	84	84	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	1,868	1,868	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	85	85	18
19	V	10	SALARY- NURSE		APERION CARE, INC.	100.00%	8,398	8,398	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	504	504	20
21	V	17	ADMINISTRATIVE		APERION CARE, INC.	100.00%	114,504	114,504	21
22	V	19	PROFESSIONAL FEES		APERION CARE, INC.	100.00%	4,600	4,600	22
23	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	10,304	10,304	23
24	V	21	CLERICAL & GENERAL		APERION CARE, INC.	100.00%	59,236	59,236	24
25	V	24	SEMINARS		APERION CARE, INC.	100.00%	3,208	3,208	25
26	V	25	AUTO AND TRAVEL		APERION CARE, INC.	100.00%	11,576	11,576	26
27	V	26	INSURANCE		APERION CARE, INC.	100.00%	4,143	4,143	27
28	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	10,887	10,887	28
29	V	30	DEPRECIATION		APERION CARE, INC.	100.00%	2,745	2,745	29
30	V	32	INTEREST		APERION CARE, INC.	100.00%	9,726	9,726	30
31	V	34	RENT		APERION CARE, INC.	100.00%	1,196	1,196	31
32	V	35	EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	186	186	32
33	V				APERION CARE, INC.	100.00%			33
34	V				APERION CARE, INC.	100.00%			34
35	V	17	MANAGEMENT FEE	488,849	APERION CARE, INC.	100.00%		(488,849)	35
36	V	19	HOME OFFICE	170,934	APERION CARE, INC.	100.00%		(170,934)	36
37	V				APERION CARE, INC.				37
38	V								38
39	Total			\$ 659,784			\$ 243,712	\$ * (416,072)	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	DIETARY	\$	APERION CONSULTING, LLC	100.00%	\$ 20,215	\$ 20,215	15
16	V	6	REPAIRS & MAINTENANCE		APERION CONSULTING, LLC	100.00%	11,768	11,768	16
17	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC	100.00%	4,259	4,259	17
18	V	10	SALARY NURSE		APERION CONSULTING, LLC	100.00%	62,711	62,711	18
19	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	8,374	8,374	19
20	V	19	PROFESSIONAL FEES		APERION CONSULTING, LLC	100.00%	1,833	1,833	20
21	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC	100.00%	2,964	2,964	21
22	V	21	CLERICAL & GENERAL		APERION CONSULTING, LLC	100.00%	979	979	22
23	V	24	SEMINARS		APERION CONSULTING, LLC	100.00%	2,074	2,074	23
24	V	25	AUTO AND TRAVEL		APERION CONSULTING, LLC	100.00%	8,589	8,589	24
25	V	30	DEPRECIATION		APERION CONSULTING, LLC	100.00%	421	421	25
26	V	32	INTEREST		APERION CONSULTING, LLC	100.00%	34	34	26
27	V	35	AUTO LEASE		APERION CONSULTING, LLC	100.00%	812	812	27
28	V				APERION CONSULTING, LLC	100.00%			28
29	V				APERION CONSULTING, LLC	100.00%			29
30	V				APERION CONSULTING, LLC	100.00%			30
31	V				APERION CONSULTING, LLC	100.00%			31
32	V				APERION CONSULTING, LLC	100.00%			32
33	V				APERION CONSULTING, LLC	100.00%			33
34	V	10	CONSULTING	32,900	APERION CONSULTING, LLC	100.00%		(32,900)	34
35	V	01	DIETICIAN	13,750	APERION CONSULTING, LLC	100.00%		(13,750)	35
36	V	02	FOOD SERVICE	7,850	APERION CONSULTING, LLC	100.00%		(7,850)	36
37	V	06	PAINTER		APERION CONSULTING, LLC	100.00%			37
38	V	06	PROJECT MANAGER	4,200	APERION CONSULTING, LLC	100.00%		(4,200)	38
39	Total			\$ 58,700			\$ 125,033	\$ * 66,333	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMINISTRATIVE	\$	APERION FINANCIAL, LLC	100.00%	\$ 3,860	\$ 3,860	15
16	V	19	PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	3,031	3,031	16
17	V	20	FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	631	631	17
18	V	21	CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	156,772	156,772	18
19	V	24	SEMINARS		APERION FINANCIAL, LLC	100.00%	91	91	19
20	V	25	AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	2,405	2,405	20
21	V	27	EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	18,661	18,661	21
22	V	30	DEPRECIATION		APERION FINANCIAL, LLC	100.00%	164	164	22
23	V	35	EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	729	729	23
24	V				APERION FINANCIAL, LLC	100.00%			24
25	V				APERION FINANCIAL, LLC	100.00%			25
26	V				APERION FINANCIAL, LLC	100.00%			26
27	V				APERION FINANCIAL, LLC	100.00%			27
28	V				APERION FINANCIAL, LLC	100.00%			28
29	V				APERION FINANCIAL, LLC	100.00%			29
30	V				APERION FINANCIAL, LLC	100.00%			30
31	V				APERION FINANCIAL, LLC	100.00%			31
32	V				APERION FINANCIAL, LLC	100.00%			32
33	V				APERION FINANCIAL, LLC	100.00%			33
34	V	19	HOME OFFICE EXPENSE	139,927	APERION FINANCIAL, LLC	100.00%		(139,927)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 139,927			\$ 186,344	\$ * 46,417	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	5	UTILITIES	\$	8131 N. MONTICELLO, LLC	100.00%	\$ 507	\$ 507	15
16	V	6	REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		910	910	16
17	V	19	PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		1,728	1,728	17
18	V	21	OFFICE EXPENSE		8131 N. MONTICELLO, LLC		1,187	1,187	18
19	V	30	DEPRECIATION		8131 N. MONTICELLO, LLC		2,198	2,198	19
20	V	32	INTEREST EXPENSE		8131 N. MONTICELLO, LLC		1,658	1,658	20
21	V	34	RENT		8131 N. MONTICELLO, LLC		606	606	21
22	V	35	EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		775	775	22
23	V	33	REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		2,563	2,563	23
24	V								24
25	V								25
26	V	34	RENT	7,000	8131 N. MONTICELLO, LLC			(7,000)	26
27	V	34	RENT	1,196				(1,196)	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			\$ 8,196			\$ 12,132	\$ * 3,936	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	5	UTILITIES	\$	CHASE OFFICE,LLC	100.00%	\$ 960	\$ 960	15
16	V	6	REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		959	959	16
17	V	7	HOUSEKEEPING		CHASE OFFICE,LLC		404	404	17
18	V	19	PROFESSIONAL FEES		CHASE OFFICE,LLC		116	116	18
19	V	20	DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		213	213	19
20	V	21	OFFICE EXPENSE		CHASE OFFICE,LLC		1,518	1,518	20
21	V	26	INSURANCE		CHASE OFFICE,LLC		436	436	21
22	V	30	DEPRECIATION		CHASE OFFICE,LLC		7,677	7,677	22
23	V	32	INTEREST EXPENSE		CHASE OFFICE,LLC		2,395	2,395	23
24	V	33	REAL ESTATE TAXES		CHASE OFFICE,LLC		2,883	2,883	24
25	V	35	EQUIPMENT RENTAL		CHASE OFFICE,LLC		854	854	25
26	V	34	RENT	24,000	CHASE OFFICE,LLC			(24,000)	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			\$ 24,000			\$ 18,415	\$ * (5,585)	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	Services	\$ 52,934	Renewal Rehab	100.00%	\$ 48,980	\$ (3,954)	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			\$ 52,934			\$ 48,980	\$ * (3,954)	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.

X 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	\$ 20,461	ProPay HR LLC	24.00%	\$ 15,550	\$ (4,911)	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			\$ 20,461			\$ 15,550	\$ * (4,911)	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	04	Laundry Services	\$ 66,914	EcoBrite Linen	100.00%	\$ 66,914	\$	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			\$ 66,914			\$ 66,914	\$ *	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

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

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

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

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	1219 LIMITED PARTNERSHIP	7.50%	Aperion Care Amboy	Amboy	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	1
2	257 LIMITED PARTNERSHIP	7.50%	Aperion Care Bloomington	Bloomington	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3	42170 LIMITED PARTNERSHIP	7.50%	Aperion Care Bridgeport	Bridgeport	4655 W CHASE AVE	LINCOLNWOOD	HOME OFFICE, BUILDING C	3
4	CHRISTINA INOFRE	0.50%	Aperion Care Burbank	Burbank	PROPAY	EVANSTON	PAYROLL SERVICES	4
5	417A, LLC	4.25%	Aperion Care Chicago Heights	Chicago Heights	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	5
6	DAVID BERKOWITZ REVOCABLE TRUST	20.50%	Aperion Care Colfax	Colfax	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	6
7	DENNIS RUBEN	4.50%	Aperion Care Demotte	Demotte,IN	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	7
8	GARY BIDER	1.75%	Aperion Care Dolton	Dolton	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	8
9	ISADORE MEYSTEL REVOCABLE TRUST	2.00%	Aperion Care Elgin	Elgin	CONCERTO DIALYSIS	LINCOLNWOOD	DIALYSIS	9
10	JOYCE RUBEN	4.50%	Aperion Care Evanston	Evanston	CONCERTO HOME DIALYSIS	LINCOLNWOOD	DIALYSIS	10
11	ZALMEN STEIN	0.50%	Aperion Care Forest Park	Forest Park	CONCERTO RENAL	LINCOLNWOOD	DIALYSIS	11
12	RACHEL CHAVIN	2.50%	Aperion Care Galesburg	Galesburg	ECO-BRITE	SKOKIE	LAUNDRY	12
13	REBECCA LAFER	2.50%	Aperion Care Hidden Lake	St. Louis, MO	POINTE GROUP CARE, LLC	BOSTON, MA	BOOKKEEPING	13
14	SHELDON WROTSLAVSKTY	1.00%	Aperion Care Highwood	Highwood	POINTE PROPERTY, LLC	BOSTON, MA	PROPERTY MANAGEMENT	14
15	YOSEF MEYSTEL TRUST	33.00%	Aperion Care International	Chicago	APERION ESTATES PERU	PERU, IN	ALF	15
16			Aperion Care Jacksonville	Jacksonville	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	16
17			Aperion Care Kokomo	Kokomo, IN	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	17
18			Aperion Care Litchfield	Litchfield	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	18
19			Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	19
20			Aperion Care Moline	East Moline	HEIGHTS CROSSING ASSISTED	BROCKTON, MA	ALF	20
21			Aperion Care Oak Lawn	Oak Lawn	PHARMORE	SKOKIE	PHARMACY	21
22			Aperion Care Peru	Peru, IN	RIVIERA REALTY, LLC	LINCOLNWOOD	BUILDING CO.	22
23			Aperion Care Plum Grove	Palatine				23
24			Aperion Care Spring Valley	Spring Valley				24
25			Aperion Care Springfield	Springfield				25
26			Aperion Care St. Elmo	St. Elmo				26
27			Aperion Care Tolleston Park	Gary, IN				27
28			Aperion Care Toluca	Toluca				28
29			Aperion Care Valparaiso	Valparaiso, IN				29
30			Aperion Care Wilmington	Wilmington				30

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Burgin Manor	Olney				1
2			Baypointe Rehab Center	Brockton, MA				2
3			Eastpointe Rehab Center	Chelsea, MA				3
4			Southpointe Rehab Center	Falls River, MA				4
5			The Arbors at Michigan City	Michigan City, IN				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

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0%	See Attached	2.7	6.75%	Alloc. Salary	\$ 13,315	17-7	1
2	David Berkowitz	Relative	Administrative	0%	See Attached	2.7	6.75%	Alloc. Salary	13,315	17-7	2
3	Jay Meystel	Relative	Administrative	0%	See Attached	1.3	3.25%	Alloc. Salary	2,056	17-7	3
4	Joel Meystel	Relative	Clerical	0%	See Attached	1.3	6.50%	Alloc. Salary	4,912	21-7	4
5	Christina Inofre	Owner	Nursing	0.50%	See Attached	2.7	6.75%	Alloc. Salary	7,494	10-7	5
6	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.2	6.06%	Alloc. Salary	2,007	21-7	6
7	Meir Meystel	Relative	Clerical	0%	See Attached	0.5	7.25%	Alloc. Salary	1,751	21-7	7
8	Nosson Factor	Relative	Clerical	0%	See Attached	2.2	6.69%	Alloc. Salary	5,650	21-7	8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 50,500		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

Ending: 12/31/16

Fax Number

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

Ending: 12/31/16

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,053,513	34	\$ 6,946	\$	70,135	\$ 462	1
2	5	UTILITIES	ACTUAL CENSUS	1,053,513	34	1,265		70,135	84	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	28,061	21,169	70,135	1,868	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,053,513	34	1,271		70,135	85	4
5	10	SALARY- NURSE	ACTUAL CENSUS	1,053,513	34	126,141	126,141	70,135	8,398	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,053,513	34	7,576		70,135	504	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	1,053,513	34	1,719,984	1,519,984	70,135	114,504	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	69,096		70,135	4,600	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	154,783		70,135	10,304	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,053,513	34	889,796	1,222,825	70,135	59,236	10
11	24	SEMINARS	ACTUAL CENSUS	1,053,513	34	48,189		70,135	3,208	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,053,513	34	173,887		70,135	11,576	12
13	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	62,237		70,135	4,143	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,053,513	34	163,535		70,135	10,887	14
15	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	41,232		70,135	2,745	15
16	32	INTEREST	ACTUAL CENSUS	1,053,513	34	146,102		70,135	9,726	16
17	34	RENT	ACTUAL CENSUS	1,053,513	34	17,963		70,135	1,196	17
18	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	2,801		70,135	186	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 3,660,864	\$ 2,890,119		\$ 243,712	25

Ending: 12/31/16

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	1	DIETARY	PATIENT DAYS	34	\$ 303,659	\$ 303,659	70,135	\$ 20,215	1
2	6	REPAIRS & MAINTENANCE	PATIENT DAYS	34	176,775	175,516	70,135	11,768	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	34	63,982		70,135	4,259	3
4	10	SALARY NURSE	PATIENT DAYS	34	941,995	941,995	70,135	62,711	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	34	125,781		70,135	8,374	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	34	27,541		70,135	1,833	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	34	44,521		70,135	2,964	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	34	14,707		70,135	979	8
9	24	SEMINARS	PATIENT DAYS	34	31,152		70,135	2,074	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	34	129,014		70,135	8,589	10
11	30	DEPRECIATION	PATIENT DAYS	34	6,318		70,135	421	11
12	32	INTEREST	PATIENT DAYS	34	508		70,135	34	12
13	35	AUTO LEASE	PATIENT DAYS	34	12,204		70,135	812	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				\$ 1,878,156	\$ 1,421,169		\$ 125,033	25

Ending: 12/31/16

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	ADMINISTRATIVE	ACTUAL CENSUS	1,053,513	34	\$ 57,979	\$ 57,979	70,135	\$ 3,860	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	45,525		70,135	3,031	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	9,485		70,135	631	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,053,513	34	2,354,900	2,320,500	70,135	156,772	4
5	24	SEMINARS	ACTUAL CENSUS	1,053,513	34	1,360		70,135	91	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,053,513	34	36,125		70,135	2,405	6
7	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,053,513	34	280,317		70,135	18,661	7
8	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	2,458		70,135	164	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	10,954		70,135	729	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					\$ 2,799,102	\$ 2,378,479		\$ 186,344	25

Ending: 12/31/16

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,053,513	34	\$ 14,427	\$	70,135	\$ 960	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	14,412		70,135	959	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,053,513	34	6,076		70,135	404	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	1,748		70,135	116	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	3,201		70,135	213	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,053,513	34	22,798		70,135	1,518	6
7	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	6,544		70,135	436	7
8	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	115,317		70,135	7,677	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,053,513	34	35,973		70,135	2,395	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,053,513	34	43,299		70,135	2,883	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	12,821		70,135	854	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					\$ 276,616	\$		\$ 18,415	25

Ending: 12/31/16

(848 673-6768

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	30	\$	\$		\$ 48,980	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				\$	\$		\$ 48,980	25

Ending: 12/31/16

()

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			\$	\$	\$ 15,550	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					\$	\$	\$ 15,550	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc # 0049940 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 EcoBrite Linen
Street Address 3712 Jarvis Avenue
City / State / Zip Code Skokie, IL 60076
Phone Number (847) 582-4000
Fax Number ()

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	4	Laundry Services	Direct			\$	\$		\$ 66,914	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					\$	\$		\$ 66,914	25

Ending: 12/31/16

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

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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	First Midwest Bank		X	Mortgage			\$	14,665,000			\$ 540,198	1
2	Ally		X	Auto Note Payable				43,032				2
3												3
4												4
5					-							5
	Working Capital											
6	Bank Leumi		X	Line of Credit				1,910,888			64,346	6
7	Insurance Policies		X								4,076	7
8					-							8
9	TOTAL Facility Related						\$	16,618,920			\$ 608,620	9
	B. Non-Facility Related*											
10	Interest Income		X								(3,920)	10
11	Interest Income - Bldg Co.		X								(9)	11
12	Allocated from Aperion Care	X									9,726	12
13	See Supplemental Schedule				-						4,087	13
14	TOTAL Non-Facility Related						\$				\$ 9,884	14
15	TOTALS (line 9+line14)						\$	16,618,920			\$ 618,504	15

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

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

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

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		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related Long-Term																		
1							\$				\$	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					\$				\$ 1,658	15							
16	Allocated from Aperion Consult	X									34	16							
17	Allocated from Chase Office, LI	X									2,395	17							
18												18							
19												19							
20	TOTAL Non-Facility Related										4,087	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 2015 report.			\$	509,226	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.)			\$	519,267	2
3. Under or (over) accrual (line 2 minus line 1).			\$	10,041	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	528,257	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.)			\$	33,965	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 \$ 101,902 For 2013 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.			\$	572,263	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2011	465,829	8	
		2012	510,990	9	
		2013	527,393	10	
		2014	509,227	11	
		2015	513,822	12	
2016 Accrual = 513,822 * 1.028= \$528,257 (ROUNDED)					
Allocated from 8131 N. Monticello = \$2,563					
Allocated from Chase Office, LLC = \$2,883					

		FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2015	\$		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.

FACILITY NAME	<u>Aperion Care Chicago Heights, Llc</u>	COUNTY	<u>Cook</u>
FACILITY IDPH LICENSE NUMBER	<u>0049940</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Steve Lavenda</u>		
TELEPHONE	(847) 236-6300	FAX #:	(847) 236-6301

Enter the tax index number and real estate tax assessed for 2015 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 2015.

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2015 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2015 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2015.

Please complete the Real Estate Tax Statement below and include it in the 2016 cost report along with a copy of your 2015 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Chicago Heights, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049940

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-6300 FAX #: (847) 236-6301

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2015 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 2015.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1. <u>32-19-417-105-0000</u>	<u>Long Term Care Property</u>	\$ <u>469.26</u>	\$ <u>469.26</u>
2. <u>32-19-417-106-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,004.67</u>	\$ <u>1,004.67</u>
3. <u>32-19-417-112-0000</u>	<u>Long Term Care Property</u>	\$ <u>504,884.44</u>	\$ <u>504,884.44</u>
4. <u>10-23-325-045-0000</u>	<u>Allocated from 8131 N. Monticello</u>	\$ <u>65,893.19</u>	\$ <u>2,236.31</u>
5. <u>10-27-307-027-0000</u>	<u>Allocated from Chase Office, LLC</u>	\$ <u>40,836.48</u>	\$ <u>1,136.46</u>
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>613,088.04</u>	\$ <u>509,731.14</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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

67,120

B. General Construction Type:

Exterior

Brick/Blocks

Frame

Number of Stories

1

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.					
	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	72,000	2008	\$ 240,000	1
2	Allocated from Chase Office, LLC			4,134	2
3	TOTALS	72,000		\$ 244,134	3

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

****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	
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
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61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12F & 12G)	1,105,185	83,760		55,259	(28,501)	435,114	67
68	Related Party Allocations (Pages 12H & 12I)	228,540	6,901		5,859	(1,042)	19,295	68
69	Financial Statement Depreciation		122,386			(122,386)		69
70	TOTAL (lines 4 thru 69)	\$ 5,783,093	\$ 274,596		\$ 195,574	\$ (79,022)	\$ 1,572,675	70

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

0049940

Report Period Beginning:

01/01/16

Ending:

12/31/16

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		\$ 5,783,093	\$ 274,596		\$ 195,574	\$ (79,022)	\$ 1,572,675	1
2	Hvac System	2013	44,850		20	2,243	2,243	8,970	2
3	Cable Wiring	2013	10,914		20	2,183	2,183	8,731	3
4	Window Treatments	2013	9,669		20	1,934	1,934	7,574	4
5	Water Heater	2013	8,131		20	407	407	1,355	5
6	Kitchenette Cabinets And Related Fixtures	2013	18,322		20	916	916	2,825	6
7	Frozen Pipe Repair	2013	2,665		20	133	133	511	7
8	Offices A/C Repair	2013	2,537		20	127	127	465	8
9	Pipe Electrical Power To Walk Ins From Generator	2014	3,543		20	177	177	517	9
10	Furnish Elevations Vinyl Flooring For Lobby	2014	2,500		20	125	125	344	10
11	New Vinyl Plank Flooring & Floor Prep In Main Entry Lobby, Int	2014	8,500		20	425	425	1,240	11
12	24 Entry Door Frames	2014	20,400		20	1,020	1,020	2,380	12
13	Illuminated Post And Cabinet Sign Installation	2014	10,382		20	519	519	1,254	13
14	Lock Installation	2014	2,600		20	130	130	303	14
15	Emergency Outlets In Hallways & Offices, Replace Dryer Disconn	2014	14,300		20	715	715	1,609	15
16	Sidewalk Removal And Replacement	2014	3,983		20	199	199	448	16
17	Entry Door Frames	2015	6,800		20	340	340	680	17
18	Window Treatments - New Section	2015	2,890		20	145	145	289	18
19	4 Door Frames	2015	3,400		20	170	170	326	19
20	Dining Rm Wall Guard/Aluminum Retainer/Inside Corners/End C	2015	4,845		20	242	242	444	20
21	Storm Sewer	2015	5,800		20	290	290	459	21
22	Replace Concrete - Driveway, Apron, Patio, Ramp To Kitchen	2015	27,905		20	1,395	1,395	1,977	22
23	Hot Water Heater	2015	8,854		20	443	443	701	23
24	Elevator- Repairs And Security	2016	5,647		20	1,129	1,129	1,129	24
25	Cables, Monitors, Hard Disk Drive, Adapters And Dvr Systems	2016	4,925		20	103	103	103	25
26	Central Nursing Station (Demolition, Permits, Installation And Pa	2016	12,450		20	1,141	1,141	1,141	26
27	Material Lift Pit Ladder (Install Wire Into Safety Circuit & Reloc	2016	3,840		20	192	192	191	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,033,745	\$ 274,596		\$ 212,416	\$ (62,180)	\$ 1,618,640	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 12B, Carried Forward		\$ 6,033,745	\$ 274,596		\$ 212,416	\$ (62,180)	\$ 1,618,640	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)		\$ 6,033,745	\$ 274,596		\$ 212,416	\$ (62,180)	\$ 1,618,640	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 6,033,745	\$ 274,596		\$ 212,416	\$ (62,180)	\$ 1,618,640	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
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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)		\$ 6,033,745	\$ 274,596		\$ 212,416	\$ (62,180)	\$ 1,618,640	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		\$ 6,033,745	\$ 274,596		\$ 212,416	\$ (62,180)	\$ 1,618,640	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
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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)		\$ 6,033,745	\$ 274,596		\$ 212,416	\$ (62,180)	\$ 1,618,640	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

0049940

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	NURSE CALL SYSTEM	2008	18,272		20	914	914	8,222	9
10	CEILING TILES	2008	33,092		20	1,655	1,655	14,891	10
11	LIGHT FIXTURES	2008	20,266		20	1,013	1,013	9,120	11
12	WROUGHT IRON RAILINGS	2008	6,398		20	320	320	2,879	12
13	FIRE DAMPERS	2008	2,815		20	141	141	1,267	13
14	SECURITY CAMERA SYSTEM	2008	12,685		20	634	634	5,708	14
15	ELECTRIC LOCKS, SWITCHES	2008	5,961		20	298	298	2,682	15
16	ROOFING	2008	117,096		20	5,855	5,855	52,693	16
17	ELECTRICAL	2008	5,068		20	253	253	2,281	17
18	EXHAUST FAN SYSTEM/FIRE DAMPER	2008	16,200		20	810	810	7,290	18
19	REHAB MASTER BATH	2008	19,560		20	978	978	8,802	19
20	DOOR & FRAME	2008	3,096		20	155	155	1,393	20
21	EJECTOR PUMP	2008	7,629		20	381	381	3,433	21
22	SIDEWALKS	2008	12,420		20	621	621	5,589	22
23	ROOFING	2008	114,800		20	5,740	5,740	51,660	23
24	DOORS & FRAMES	2008	14,980		20	749	749	6,741	24
25	REBUILD WALL	2008	3,300		20	165	165	1,340	25
26	REHAB MASTER BATH	2008	10,644		20	532	532	4,790	26
27	WINDOWS	2008	18,972		20	949	949	8,537	27
28	FIRE SPRINKLER SYSTEM	2009	58,790		20	2,940	2,940	23,516	28
29	PUMP-HYDRO PNEUMATIC TANK	2009	14,759		20	738	738	5,904	29
30	WATER MAIN	2009	21,100		20	1,055	1,055	8,440	30
31	SHOWER ROOMS #2 AND #3-Walls, Tiles, Electrical, Paint	2009	11,602		20	580	580	4,641	31
32	RENOVATE ROOMS-Ceiling, Paint, Flooring/Tiles, Electrical	2009	73,641		20	3,682	3,682	29,456	32
33	REBUILD DINING ROOM WALLS	2009	3,558		20	178	178	1,423	33
34	TOTAL (lines 1 thru 33)		\$ 626,704	\$		\$ 31,335	\$ 31,335	\$ 272,699	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

0049940

Report Period Beginning:

01/01/16

Ending:

12/31/16

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 12F, Carried Forward		\$ 626,704	\$		\$ 31,335	\$ 31,335	\$ 272,699	1
2	EMERGENCY GENERATOR	2009	69,472		20	3,474	3,474	24,315	2
3	REBUILD DINING ROOM WALLS	2009	3,558		20	178	178	1,245	3
4	SUPPLY/INSTALL COOLER/FREEZER	2009	23,450		20	1,173	1,173	8,208	4
5	PTAC's	2009	48,580		20	2,429	2,429	17,003	5
6	ENTRANCE DOOR LOCKS	2009	5,891		20	295	295	2,062	6
7	SLEEVES FOR PTAC	2009	4,724		20	236	236	1,653	7
8	INSTALL ROOM PTAC'S	2009	30,000		20	1,500	1,500	10,500	8
9	CURTAIN WALL REPLACEMENT	2009	27,200		20	1,360	1,360	9,520	9
10	WINDOW REPLACEMENT	2009	23,975		20	1,199	1,199	8,391	10
11	GENERATOR INSTALL	2009	4,952		20	248	248	1,733	11
12	INSTALL HOT WATER RECIRC. SYSTEM	2009	5,500		20	275	275	1,925	12
13	SUPPLY/INSTALL WATER HEATER	2009	8,920		20	446	446	3,122	13
14	DESIGN FIRE PROTECTION SYSTEM	2009	12,000		20	600	600	4,200	14
15	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	969	15
16	FIRE SPRINKLER SYSTEM	2009	109,181		20	5,459	5,459	38,213	16
17	ALARM SYSTEM	2010	62,230		20	3,112	3,112	18,669	17
18	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	969	18
19	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,730		20	187	187	1,119	19
20	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	969	20
21	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	969	21
22	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	969	22
23	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,730		20	187	187	1,119	23
24	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	969	24
25	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	969	25
26	ALARM SYSTEM	2010	8,778			439	439	2,633	26
27	2016 Depreciation			83,760			(83,760)		27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,105,185	\$ 83,760		\$ 55,259	\$ (28,501)	\$ 435,114	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	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office, LLC	2016	37,202	397	35	397		397	3
4	Allocated from 8131 N. Monticello	2010		791	35	689	(102)	7,132	4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Chase Office, LLC	2016	188,554	3,928	20	3,928		3,928	9
10									10
11	Allocated from Aperion Care	2010	1,983	319	20	99	(220)	694	11
12	Allocated from Aperion Care	2012	562	43	20	28	(15)	141	12
13	Allocated from Aperion Care	2013	239	27	20	12	(15)	48	13
14									14
15	Allocated from 8131 N. Monticello	2010		1,396	20	601	(795)	6,312	15
16	Allocated from 8131 N. Monticello	2013			20	105	105	643	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)		\$ 228,540	\$ 6,901		\$ 5,859	\$ (1,042)	\$ 19,295	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 12H, Carried Forward		\$228,540	\$6,901		\$5,859	\$(1,042)	\$19,295	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)		\$228,540	\$6,901		\$5,859	\$(1,042)	\$19,295	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	\$ 296,974	\$ 1,358	\$ 39,110	\$ 37,752	10	\$ 177,209	71
72	Current Year Purchases	91,746	4,192	4,626	434	10	4,626	72
73	Fully Depreciated Assets	393,024	19,196		(19,196)	10	393,023	73
74								74
75	TOTALS	\$ 781,744	\$ 24,746	\$ 43,736	\$ 18,990		\$ 574,859	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated From Aperion Care	2015	\$ 2,227	\$ 452	\$ 445	\$ (7)	5	\$ 1,000	76
77		Allocated From Aperion Consulti	2015	1,543	300	309	9	5	617	77
78		Various	2016	108,880		14,030	14,030	5	63,631	78
79										79
80	TOTALS			\$ 112,650	\$ 752	\$ 14,784	\$ 14,032		\$ 65,248	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 7,172,274	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 300,094	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 270,937	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (29,157)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,258,747	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

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?

☐ YES

☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Allocated from 8131 N. Monticello				606			5
6								6
7	TOTAL				\$ 606			7

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

This amount was calculated by dividing the total amount to be amortized by the length of the lease

9. Option to Buy:

☐ YES

☐ NO

Terms: *

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

15. Is Movable equipment rental included in building rental?

☐ YES

☐ NO
16. Rental Amount for movable equipment: \$ 18,884

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility Truck Rental		\$	191	17
18	Allocated from Aperion Care			186	18
19	Allocated from 8131 N. Monticello			775	19
20					20
21	TOTAL		\$ -	\$ 1,152	21

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. /2017 \$

13. /2018 \$

14. /2019 \$
- * If there is an option to buy the building, please provide complete details on attached schedule.
- ** This amount plus any amortization of lease expense must agree with page 4, line 34.

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

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

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility			
		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)	\$			

(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.)

		1	2		3	4	5	6	7	8			
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)				
			Units of Service	Cost	Units	Cost							
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	20,729	\$		\$	20,729	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				961				961	2	
3	Licensed Recreational Therapist		hrs									3	
4	Licensed Physical Therapist	39 - 03	hrs				31,244				31,244	4	
5	Physician Care		visits									5	
6	Dental Care		visits									6	
7	Work Related Program		hrs									7	
8	Habilitation		hrs									8	
9	Pharmacy		# of prescrpts									9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10	
	Academic Education		hrs									11	
12	Other (specify):											12	
13	Other (specify): See Supplemental											13	
14	TOTAL			\$			\$	52,934	\$		\$	52,934	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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

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	\$ 122,217	\$ 726,522	1
2	Cash-Patient Deposits	11,857	11,857	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,438,334	2,438,334	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	166,606	166,606	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule	7,145	471,681	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,746,159	\$ 3,815,000	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		813,733	13
14	Buildings, at Historical Cost		2,124,302	14
15	Leasehold Improvements, at Historical Cost	593,069	1,861,169	15
16	Equipment, at Historical Cost	647,219	972,532	16
17	Accumulated Depreciation (book methods)	(727,423)	(2,233,343)	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): See Attached Schedule	10,365,687	14,365,687	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 10,878,552	\$ 17,904,080	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 13,624,711	\$ 21,719,080	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 487,712	\$ 487,712	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,910,888	1,910,888	29
30	Accrued Salaries Payable	238,494	238,494	30
31	Accrued Taxes Payable (excluding real estate taxes)	9,286	9,286	31
32	Accrued Real Estate Taxes(Sch.IX-B)		528,257	32
33	Accrued Interest Payable	7,207	71,336	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,653,587	\$ 3,245,973	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	43,032	43,032	39
40	Mortgage Payable		14,665,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	6,511,750	125,000	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 6,554,782	\$ 14,833,032	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,208,369	\$ 18,079,005	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,416,342	\$ 3,640,075	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 13,624,711	\$ 21,719,080	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,499,851	1
2	Restatements (describe):		2
3	<u>Rounding</u>	3	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,499,854	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	2,110,863	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	(1,194,375)	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)	\$ 916,488	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 4,416,342	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	\$ 13,528,261	1
2	Discounts and Allowances for all Levels	(3,200,913)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,327,348	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	35,492	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 35,492	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	255	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 255	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	3,920	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,920	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	101,927	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 101,927	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,468,942	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,249,274	31
32	Health Care	2,448,065	32
33	General Administration	2,354,950	33
	B. Capital Expense		
34	Ownership	1,710,929	34
	C. Ancillary Expense		
35	Special Cost Centers	62,745	35
36	Provider Participation Fee	532,116	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,358,079	40
41	Income before Income Taxes (line 30 minus line 40)**	2,110,863	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 2,110,863	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,943,358	44
45	Private Pay - Net Inpatient Revenue	123,853	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify) Insurance	7,260,137	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,327,348	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.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,920	2,080	\$ 89,127	\$ 42.85	1
2	Assistant Director of Nursing	1,295	1,440	45,471	31.58	2
3	Registered Nurses	7,815	8,908	265,712	29.83	3
4	Licensed Practical Nurses	21,770	23,166	639,814	27.62	4
5	CNAs & Orderlies	42,349	45,968	496,151	10.79	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	8,277	8,988	135,019	15.02	8
9	Activity Director	1,840	2,080	34,171	16.43	9
10	Activity Assistants	7,819	8,432	74,711	8.86	10
11	Social Service Workers	32,723	35,672	507,355	14.22	11
12	Dietician					12
13	Food Service Supervisor	1,832	2,000	37,738	18.87	13
14	Head Cook	4,942	5,376	57,675	10.73	14
15	Cook Helpers/Assistants	11,036	11,811	115,725	9.80	15
16	Dishwashers					16
17	Maintenance Workers	18,476	19,942	228,033	11.43	17
18	Housekeepers	2,000	2,583	50,433	19.52	18
19	Laundry	427	453	4,435	9.79	19
20	Administrator	1,560	1,616	90,700	56.13	20
21	Assistant Administrator	63	79	3,119	39.48	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,498	9,197	141,347	15.37	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	555	670	5,835	8.71	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	174,197	190,461	\$ 3,022,571 *	\$ 15.87	34

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	393	\$ 21,600	01-03	35
36	Medical Director	Monthly	7,200	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	32,900	10-03	38
39	Pharmacist Consultant	Monthly	17,900	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	9	441	11-03	44
45	Social Service Consultant	80	4,772	12-03	45
46	Other(specify)				46
47					47
48	Psychiatric MD	Monthly	11,000	10-03	48
49	TOTAL (lines 35 - 48)	483	\$ 95,813		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

* This total must agree with page 4, column 1, line 45.

** See instructions.

Facility Name & ID Number	Aperion Care Chicago Heights, Llc
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0049940

Report Period Beginning: 01/01/16

Ending: 12/31/16

Facility Name & ID Number		Aperion Care Chicago Heights, Llc		STATE OF ILLINOIS	#	0049940	Report Period Beginning:	01/01/16	Ending:	12/31/16	Page 22
XX. GENERAL INFORMATION:											
(1)	Are nursing employees (RN,LPN,NA) represented by a union?			<u>No</u>							
(2)	Are there any dues to nursing home associations included on the cost report? If YES, give association name and amount.			<u>Yes</u> <u>ICLTC \$21,522</u>							
(3)	Did the nursing home make political contributions or payments to a political action organization? If YES, have these costs been properly adjusted out of the cost report?			<u>Yes</u> <u>Yes</u>							
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? If YES, what is the capacity?			<u>No</u> <u>N/A</u>							
(5)	Have you properly capitalized all major repairs and equipment purchases? What was the average life used for new equipment added during this period?			<u>Yes</u> <u>10 Years</u>							
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.			\$ <u>890</u> Line <u>10</u>							
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports? If NO, attach a complete explanation.			<u>Yes</u>							
(8)	Are you presently operating under a sale and leaseback arrangement? If YES, give effective date of lease.			<u>No</u> <u>N/A</u>							
(9)	Are you presently operating under a sublease agreement?			YES <u>X</u> NO							
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES <u>NO</u> <u>X</u> If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.			<u>N/A</u>							
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. This amount is to be recorded on line 42 of Schedule V.			\$ <u>532,116</u>							
(12)	Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? If YES, attach an explanation of the allocation.			<u>No</u>							
(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?			<u>Yes</u>							
(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? 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.			<u>No</u>							
(15)	Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. Has any meal income been offset against related costs?			\$ <u>27,450</u> <u>No</u> Indicate the amount. \$ <u>N/A</u>							
(16)	Travel and Transportation										
	a. Are there costs included for out-of-state travel? If YES, attach a complete explanation.			<u>No</u>							
	b. Do you have a separate contract with the Department to provide medical transportation for residents? If YES, please indicate the amount of income earned from such a program during this reporting period.			<u>No</u> \$ <u>N/A</u>							
	c. What percent of all travel expense relates to transportation of nurses and patients?			<u>100% Ln 14</u>							
	d. Have vehicle usage logs been maintained?			<u>N/A</u>							
	e. Are all vehicles stored at the nursing home during the night and all other times when not in use?			<u>N/A</u>							
	f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?			<u>N/A</u>							
	g. Does the facility transport residents to and from day training? Indicate the amount of income earned from providing such transportation during this reporting period.			<u>No</u> \$ <u>N/A</u>							
(17)	Has an audit been performed by an independent certified public accounting firm? Firm Name:			<u>No</u> <u>N/A</u>							
(18)	Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?			<u>Yes</u>							
(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. Attach invoices and a summary of services for all architect and appraisal fees			<u>Yes</u>							