

		FOR BHF USE					

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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: 0048330 Facility Name: Aperion Care Highwood, Llc Address: 50 Pleasant Avenue Highwood 60040 County: Lake Telephone Number: (847) 432-9142 Fax #: (847) 432-4740 HFS ID Number: Date of Initial License for Current Owners: 9/9/2006 Type of Ownership: VOLUNTARY,NON-PROFIT Charitable Corp. Trust IRS Exemption Code X PROPRIETARY Individual Partnership Corporation "Sub-S" Corp. X Limited Liability Co. Trust Other GOVERNMENTAL State County 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) * * Subject to the attached Accountants Consulting Report (Date) (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
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#	0048330	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 09/06/06

YES ☒ Date 09/06/06 NO ☐

YES ☒ NO ☐ If YES, enter number
of beds certified 104 and days of care provided 3,497

IV. ACCOUNTING BASIS

ACCRUAL	X
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CASH* ☐CASH* ☐

YES ☒ NO ☐

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

B. Census-For the entire report period.						
	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	1,738	714	4,310	6,762	8
9	SNF/PED					9
10	ICF	10,256	5,726	6,920	22,902	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,994	6,440	11,230	29,664	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 77.93%

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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	264,076	27,039	34,600	325,715		325,715	(7,650)	318,065			1
2	Food Purchase		191,506		191,506		191,506	(19,320)	172,186			2
3	Housekeeping	153,918	19,439		173,357		173,357		173,357			3
4	Laundry	12,957	2,745	101,416	117,118		117,118		117,118			4
5	Heat and Other Utilities			111,732	111,732		111,732	657	112,389			5
6	Maintenance	52,286	11,672	81,852	145,810		145,810	9,059	154,869			6
7	Other (specify):*							2,009	2,009			7
8	TOTAL General Services	483,237	252,401	329,600	1,065,238		1,065,238	(15,245)	1,049,993			8
	B. Health Care and Programs											
9	Medical Director			78,350	78,350		78,350		78,350			9
10	Nursing and Medical Records	1,893,982	142,613	57,712	2,094,307		2,094,307	(19,541)	2,074,766			10
10a	Therapy	84,090			84,090		84,090		84,090			10a
11	Activities	94,296	3,647	2,072	100,015		100,015		100,015			11
12	Social Services	197,231		2,635	199,866		199,866		199,866			12
13	CNA Training											13
14	Program Transportation			7,515	7,515		7,515		7,515			14
15	Other (specify):*							3,755	3,755			15
16	TOTAL Health Care and Programs	2,269,599	146,260	148,284	2,564,143		2,564,143	(15,786)	2,548,357			16
	C. General Administration											
17	Administrative	67,367		168,179	235,546		235,546	(118,116)	117,430			17
18	Directors Fees											18
19	Professional Services			341,017	341,017		341,017	(224,825)	116,192			19
20	Dues, Fees, Subscriptions & Promotions			127,983	127,983		127,983	(81,032)	46,951			20
21	Clerical & General Office Expenses	53,604		344,552	398,156		398,156	(192,422)	205,734			21
22	Employee Benefits & Payroll Taxes			387,451	387,451		387,451		387,451			22
23	Inservice Training & Education											23
24	Travel and Seminar			7,981	7,981		7,981	2,272	10,253			24
25	Other Admin. Staff Transportation			1,065	1,065		1,065	9,546	10,611			25
26	Insurance-Prop.Liab.Malpractice			143,856	143,856		143,856	1,936	145,792			26
27	Other (specify):*							12,498	12,498			27
28	TOTAL General Administration	120,971		1,522,084	1,643,055		1,643,055	(590,143)	1,052,912			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,873,807	398,661	1,999,968	5,272,436		5,272,436	(621,175)	4,651,261			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			133,432	133,432		133,432	532,823	666,255			30
31	Amortization of Pre-Op. & Org.			5,986	5,986		5,986	(5,986)				31
32	Interest			47,847	47,847		47,847	544,284	592,131			32
33	Real Estate Taxes			118,804	118,804		118,804	2,303	121,107			33
34	Rent-Facility & Grounds			851,000	851,000		851,000	(850,744)	256			34
35	Rent-Equipment & Vehicles			8,759	8,759		8,759	1,420	10,179			35
36	Other (specify):*											36
37	TOTAL Ownership			1,165,828	1,165,828		1,165,828	224,100	1,389,928			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		239,559	538,152	777,711		777,711	(40,161)	737,550			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			214,608	214,608		214,608		214,608			42
43	Other (specify):*			30,142	30,142		30,142	(30,142)				43
44	TOTAL Special Cost Centers		239,559	782,902	1,022,461		1,022,461	(70,303)	952,158			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,873,807	638,220	3,948,698	7,460,725		7,460,725	(467,378)	6,993,347			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				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(180,913)	30		9
10	Interest and Other Investment Income	(4,844)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(416)	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	(5,922)	21		18
19	Entertainment	(7,598)	21		19
20	Contributions	(82,945)	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	(257,330)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(92,977)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (632,945)		\$	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)	165,567		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 165,567		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (467,378)		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

ID#

0048330

Report Period Beginning:

01/01/16

Ending:

12/31/16

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Credit Card Processing	\$ (952)	21	1
2	Advertising/Marketing	(20,533)	43	2
3	Marketing Fees - YAM	(750)	43	3
4	Promotional Products	(8,859)	43	4
5	Bank Charges	(4,495)	21	5
6	Legal Settlement	(200)	21	6
7	Theft & Damage Loss	(601)	21	7
8	Jury Duty Income	(17)	10	8
9	Vending Income	(700)	02	9
10	Bldg. Co. - Amortization - Loan Fees	(10,926)	36	10
11	Bldg. Co. - Bank Charges	(284)	21	11
12	Bldg. Co. - Accounting Fees	(5,575)	19	12
13	Additional R&M	7,654	06	13
14	Amortization	(5,986)	31	14
15	PAC Dues	(4,056)	20	15
16	Collections	(8,243)	21	16
17	Branding Expense	(1,014)	19	17
18	Non Allowable Related Party Interest Expense	(23,087)	32	18
19	Capitalized R&M	(4,353)	06	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	(92,977)		49

ID#

0048330

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 Highwood, Llc # 0048330 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				(7,650)								(7,650)	1
2	Food Purchase	(1,116)		196	(18,400)								(19,320)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities			36			214	406					657	5
6	Maintenance	3,301		790	4,177		385	406					9,059	6
7	Other (specify):*			36	1,802			171					2,009	7
8	TOTAL General Services	2,185		1,058	(20,071)		599	983					(15,245)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(17)		3,552	(23,076)								(19,541)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			213	3,542								3,755	15
16	TOTAL Health Care and Programs	(17)		3,765	(19,534)								(15,786)	16
	C. General Administration													
17	Administrative			(119,749)		1,633							(118,116)	17
18	Directors Fees													18
19	Professional Services	(6,589)	5,575	(121,406)	775	(100,400)	731	49		(3,561)			(224,825)	19
20	Fees, Subscriptions & Promotions	(87,001)		4,358	1,254	267		90					(81,032)	20
21	Clerical & General Office Expenses	(285,625)	284	25,054	414	66,307	502	642					(192,422)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,357	877	38							2,272	24
25	Other Admin. Staff Transportation			4,896	3,633	1,017							9,546	25
26	Insurance-Prop.Liab.Malpractice			1,752				184					1,936	26
27	Other (specify):*			4,605		7,893							12,498	27
28	TOTAL General Administration	(379,215)	5,859	(199,132)	6,953	(23,245)	1,233	966		(3,561)			(590,143)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(377,047)	5,859	(194,309)	(32,653)	(23,245)	1,832	1,949		(3,561)			(621,175)	29

Summary B

12/31/16

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	(180,913)	708,151	1,161	178	69	930	3,247					532,823	30
31	Amortization of Pre-Op. & Org.	(5,986)											(5,986)	31
32	Interest	(27,931)	566,373	4,114	14		701	1,013					544,284	32
33	Real Estate Taxes						1,084	1,219					2,303	33
34	Rent-Facility & Grounds		(820,000)	506			(7,250)	(24,000)					(850,744)	34
35	Rent-Equipment & Vehicles			79	344	308	328	361					1,420	35
36	Other (specify):*	(10,926)	10,926											36
37	TOTAL Ownership	(225,756)	465,450	5,860	536	377	(4,207)	(18,160)					224,100	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(40,161)				(40,161)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(30,142)											(30,142)	43
44	TOTAL Special Cost Centers	(30,142)							(40,161)				(70,303)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(632,945)	471,309	(188,449)	(32,117)	(22,868)	(2,375)	(16,211)	(40,161)	(3,561)			(467,378)	45

VII. RELATED PARTIES

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

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

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	\$ 820,000	Highland Park NRC Realty	100.00%	\$	(820,000)	1
2	V	32	Interest	478	Highland Park NRC Realty	100.00%	566,851	566,373	2
3	V	33	Rent Income - RE Taxes	118,804	Highland Park NRC Realty	100.00%	118,804		3
4	V	36	Amortization - Loan Fees		Highland Park NRC Realty	100.00%	10,926	10,926	4
5	V	21	Bank Charges		Highland Park NRC Realty	100.00%	284	284	5
6	V	30	Depreciation		Highland Park NRC Realty	100.00%	708,151	708,151	6
7	V	19	Accounting Fees		Highland Park NRC Realty	100.00%	5,575	5,575	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 939,282			\$ 1,410,591	\$ * 471,309	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.

☒ 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	2	FOOD	\$	APERION CARE, INC.	100.00%	\$ 196	\$ 196	15
16	V	5	UTILITIES		APERION CARE, INC.	100.00%	36	36	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	790	790	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	36	36	18
19	V	10	SALARY- NURSE		APERION CARE, INC.	100.00%	3,552	3,552	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	213	213	20
21	V	17	ADMINISTRATIVE		APERION CARE, INC.	100.00%	48,430	48,430	21
22	V	19	PROFESSIONAL FEES		APERION CARE, INC.	100.00%	1,946	1,946	22
23	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	4,358	4,358	23
24	V	21	CLERICAL & GENERAL		APERION CARE, INC.	100.00%	25,054	25,054	24
25	V	24	SEMINARS		APERION CARE, INC.	100.00%	1,357	1,357	25
26	V	25	AUTO AND TRAVEL		APERION CARE, INC.	100.00%	4,896	4,896	26
27	V	26	INSURANCE		APERION CARE, INC.	100.00%	1,752	1,752	27
28	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	4,605	4,605	28
29	V	30	DEPRECIATION		APERION CARE, INC.	100.00%	1,161	1,161	29
30	V	32	INTEREST		APERION CARE, INC.	100.00%	4,114	4,114	30
31	V	34	RENT		APERION CARE, INC.	100.00%	506	506	31
32	V	35	EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	79	79	32
33	V				APERION CARE, INC.	100.00%			33
34	V				APERION CARE, INC.	100.00%			34
35	V	17	MANAGEMENT FEE	168,179	APERION CARE, INC.	100.00%		(168,179)	35
36	V	19	HOME OFFICE	123,352	APERION CARE, INC.	100.00%		(123,352)	36
37	V				APERION CARE, INC.				37
38	V								38
39	Total			\$ 291,530			\$ 103,081	\$ * (188,449)	39

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

Facility Name & ID Number	Aperion Care Highwood, Llc
--------------------------------------	-----------------------------------

0048330

Report Period Beginning: 01/01/16

Ending: 12/31/16

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%	\$ 8,550	\$ 8,550	15
16	V	6	REPAIRS & MAINTENANCE		APERION CONSULTING, LLC	100.00%	4,977	4,977	16
17	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC	100.00%	1,802	1,802	17
18	V	10	SALARY NURSE		APERION CONSULTING, LLC	100.00%	26,524	26,524	18
19	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	3,542	3,542	19
20	V	19	PROFESSIONAL FEES		APERION CONSULTING, LLC	100.00%	775	775	20
21	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC	100.00%	1,254	1,254	21
22	V	21	CLERICAL & GENERAL		APERION CONSULTING, LLC	100.00%	414	414	22
23	V	24	SEMINARS		APERION CONSULTING, LLC	100.00%	877	877	23
24	V	25	AUTO AND TRAVEL		APERION CONSULTING, LLC	100.00%	3,633	3,633	24
25	V	30	DEPRECIATION		APERION CONSULTING, LLC	100.00%	178	178	25
26	V	32	INTEREST		APERION CONSULTING, LLC	100.00%	14	14	26
27	V	35	AUTO LEASE		APERION CONSULTING, LLC	100.00%	344	344	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	49,600	APERION CONSULTING, LLC	100.00%		(49,600)	34
35	V	01	DIETICIAN	16,200	APERION CONSULTING, LLC	100.00%		(16,200)	35
36	V	02	FOOD SERVICE	18,400	APERION CONSULTING, LLC	100.00%		(18,400)	36
37	V	06	PAINTER		APERION CONSULTING, LLC	100.00%			37
38	V	06	PROJECT MANAGER	800	APERION CONSULTING, LLC	100.00%		(800)	38
39	Total			\$ 85,000			\$ 52,883	\$ * (32,117)	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%	\$ 1,633	\$ 1,633	15
16	V	19	PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	1,282	1,282	16
17	V	20	FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	267	267	17
18	V	21	CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	66,307	66,307	18
19	V	24	SEMINARS		APERION FINANCIAL, LLC	100.00%	38	38	19
20	V	25	AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	1,017	1,017	20
21	V	27	EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	7,893	7,893	21
22	V	30	DEPRECIATION		APERION FINANCIAL, LLC	100.00%	69	69	22
23	V	35	EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	308	308	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	101,682	APERION FINANCIAL, LLC	100.00%		(101,682)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 101,682			\$ 78,814	\$ * (22,868)	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%	\$ 214	\$ 214	15
16	V	6	REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		385	385	16
17	V	19	PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		731	731	17
18	V	21	OFFICE EXPENSE		8131 N. MONTICELLO, LLC		502	502	18
19	V	30	DEPRECIATION		8131 N. MONTICELLO, LLC		930	930	19
20	V	32	INTEREST EXPENSE		8131 N. MONTICELLO, LLC		701	701	20
21	V	34	RENT		8131 N. MONTICELLO, LLC		256	256	21
22	V	35	EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		328	328	22
23	V	33	REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		1,084	1,084	23
24	V								24
25	V								25
26	V	34	RENT	7,000	8131 N. MONTICELLO, LLC			(7,000)	26
27	V	34	RENT	506	8132 N. MONTICELLO, LLC			(506)	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			\$ 7,506			\$ 5,131	\$ * (2,375)	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%	\$ 406	\$ 406	15
16	V	6	REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		406	406	16
17	V	7	HOUSEKEEPING		CHASE OFFICE,LLC		171	171	17
18	V	19	PROFESSIONAL FEES		CHASE OFFICE,LLC		49	49	18
19	V	20	DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		90	90	19
20	V	21	OFFICE EXPENSE		CHASE OFFICE,LLC		642	642	20
21	V	26	INSURANCE		CHASE OFFICE,LLC		184	184	21
22	V	30	DEPRECIATION		CHASE OFFICE,LLC		3,247	3,247	22
23	V	32	INTEREST EXPENSE		CHASE OFFICE,LLC		1,013	1,013	23
24	V	33	REAL ESTATE TAXES		CHASE OFFICE,LLC		1,219	1,219	24
25	V	35	EQUIPMENT RENTAL		CHASE OFFICE,LLC		361	361	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			\$ 7,789	\$ * (16,211)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy Services	\$ 537,625	Renewal Rehab	100.00%	\$ 497,464	\$ (40,161)	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			\$ 537,625			\$ 497,464	\$ * (40,161)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Payroll Services	\$ 14,832	ProPay HR LLC	24.00%	\$ 11,271	\$ (3,561)	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			\$ 14,832			\$ 11,271	\$ * (3,561)	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	\$ 101,416	EcoBrite Linen	100.00%	\$ 101,416	\$	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			\$ 101,416			\$ 101,416	\$ *	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	DECLARATION TRUST OF YOSEF MEYSTEL	0.10%	Aperion Care Amboy	Amboy	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	1
2	NRC INVESTMENT GROUP	99.90%	Aperion Care Bloomington	Bloomington	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3			Aperion Care Bridgeport	Bridgeport	4655 W CHASE AVE	LINCOLNWOOD	HOME OFFICE, BUILDING C	3
4			Aperion Care Burbank	Burbank	PROPAY	EVANSTON	PAYROLL SERVICES	4
5			Aperion Care Chicago Heights	Chicago Heights	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	5
6			Aperion Care Colfax	Colfax	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	6
7			Aperion Care Demotte	Demotte,IN	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	7
8			Aperion Care Dolton	Dolton	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	8
9			Aperion Care Elgin	Elgin	CONCERTO DIALYSIS	LINCOLNWOOD	DIALYSIS	9
10			Aperion Care Evanston	Evanston	CONCERTO HOME DIALYSIS	LINCOLNWOOD	DIALYSIS	10
11			Aperion Care Forest Park	Forest Park	CONCERTO RENAL	LINCOLNWOOD	DIALYSIS	11
12			Aperion Care Galesburg	Galesburg	ECO-BRITE	SKOKIE	LAUNDRY	12
13			Aperion Care Hidden Lake	St. Louis, MO	POINTE GROUP CARE, LLC	BOSTON, MA	BOOKKEEPING	13
14			Aperion Care International	Chicago	POINTE PROPERTY, LLC	BOSTON, MA	PROPERTY MANAGEMENT	14
15			Aperion Care Jacksonville	Jacksonville	APERION ESTATES PERU	PERU, IN	ALF	15
16			Aperion Care Kokomo	Kokomo, IN	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	16
17			Aperion Care Litchfield	Litchfield	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	17
18			Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	18
19			Aperion Care Moline	East Moline	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	19
20			Aperion Care Oak Lawn	Oak Lawn	HEIGHTS CROSSING ASSISTED	BROCKTON, MA	ALF	20
21			Aperion Care Peru	Peru, IN	PHARMORE	SKOKIE	PHARMACY	21
22			Aperion Care Plum Grove	Palatine	HIGHLAND PARK NRC REALTY	HIGHLAND PARK	BLDG CO	22
23			Aperion Care Spring Valley	Spring Valley				23
24			Aperion Care Springfield	Springfield				24
25			Aperion Care St. Elmo	St. Elmo				25
26			Aperion Care Tolleston Park	Gary, IN				26
27			Aperion Care Toluca	Toluca				27
28			Aperion Care Valparaiso	Valparaiso, IN				28
29			Aperion Care Wilmington	Wilmington				29
30			Burgin Manor	Olney				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			Baypointe Rehab Center	Brockton, MA				1
2			Eastpointe Rehab Center	Chelsea, MA				2
3			Southpointe Rehab Center	Falls River, MA				3
4			The Arbors at Michigan City	Michigan City, IN				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

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	1.1	2.75%	Alloc. Salary	\$ 5,631	17-07	1
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.6	1.50%	Alloc. Salary	869	17-07	2
3	Joel Meystel	Relative	Clerical	0.00%	See Attached	0.6	3.00%	Alloc. Salary	2,078	21-07	3
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.1	3.03%	Alloc. Salary	849	21-07	4
5	Meir Meystel	Relative	Clerical	0.00%	See Attached	0.2	2.90%	Alloc. Salary	741	21-07	5
6	Nosson Factor	Relative	Clerical	0.00%	See Attached	0.9	2.74%	Alloc. Salary	2,390	21-07	6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 12,558		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	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	2	FOOD	ACTUAL CENSUS	1,053,513	34	\$ 6,946	\$ 29,664	\$ 196	1	
2	5	UTILITIES	ACTUAL CENSUS	1,053,513	34	1,265	29,664	36	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	28,061	21,169	29,664	790	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,053,513	34	1,271	29,664	36	4	
5	10	SALARY- NURSE	ACTUAL CENSUS	1,053,513	34	126,141	126,141	29,664	3,552	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,053,513	34	7,576	29,664	213	6	
7	17	ADMINISTRATIVE	ACTUAL CENSUS	1,053,513	34	1,719,984	1,519,984	29,664	48,430	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	69,096	29,664	1,946	8	
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	154,783	29,664	4,358	9	
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,053,513	34	889,796	1,222,825	29,664	25,054	10
11	24	SEMINARS	ACTUAL CENSUS	1,053,513	34	48,189	29,664	1,357	11	
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,053,513	34	173,887	29,664	4,896	12	
13	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	62,237	29,664	1,752	13	
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,053,513	34	163,535	29,664	4,605	14	
15	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	41,232	29,664	1,161	15	
16	32	INTEREST	ACTUAL CENSUS	1,053,513	34	146,102	29,664	4,114	16	
17	34	RENT	ACTUAL CENSUS	1,053,513	34	17,963	29,664	506	17	
18	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	2,801	29,664	79	18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 3,660,864	\$ 2,890,119	\$ 103,081	25	

Ending: 12/31/16

7

	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	DIETARY	PATIENT DAYS	1,053,513	34	\$ 303,659	\$ 303,659	29,664	\$ 8,550	1
2	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,053,513	34	176,775	175,516	29,664	4,977	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,053,513	34	63,982		29,664	1,802	3
4	10	SALARY NURSE	PATIENT DAYS	1,053,513	34	941,995	941,995	29,664	26,524	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,053,513	34	125,781		29,664	3,542	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,053,513	34	27,541		29,664	775	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,053,513	34	44,521		29,664	1,254	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,053,513	34	14,707		29,664	414	8
9	24	SEMINARS	PATIENT DAYS	1,053,513	34	31,152		29,664	877	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,053,513	34	129,014		29,664	3,633	10
11	30	DEPRECIATION	PATIENT DAYS	1,053,513	34	6,318		29,664	178	11
12	32	INTEREST	PATIENT DAYS	1,053,513	34	508		29,664	14	12
13	35	AUTO LEASE	PATIENT DAYS	1,053,513	34	12,204		29,664	344	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		\$ 52,883	25

Ending: 12/31/16

7

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	17	ADMINISTRATIVE	ACTUAL CENSUS	34	\$ 57,979	\$ 57,979	29,664	\$ 1,633	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	45,525		29,664	1,282	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	34	9,485		29,664	267	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	34	2,354,900	2,320,500	29,664	66,307	4
5	24	SEMINARS	ACTUAL CENSUS	34	1,360		29,664	38	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	34	36,125		29,664	1,017	6
7	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	34	280,317		29,664	7,893	7
8	30	DEPRECIATION	ACTUAL CENSUS	34	2,458		29,664	69	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	10,954		29,664	308	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		\$ 78,814	25

Ending: 12/31/16

7

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	5	UTILITIES	ACTUAL CENSUS	34	\$ 7,614	\$	29,664	\$ 214	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	34	13,676		29,664	385	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	25,960		29,664	731	3
4	21	OFFICE EXPENSE	ACTUAL CENSUS	34	17,828		29,664	502	4
5	30	DEPRECIATION	ACTUAL CENSUS	34	33,024		29,664	930	5
6	32	INTEREST EXPENSE	ACTUAL CENSUS	34	24,903		29,664	701	6
7	34	RENT	ACTUAL CENSUS	34	9,100		29,664	256	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	11,640		29,664	328	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	34	38,500		29,664	1,084	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				\$ 182,245	\$		\$ 5,131	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	\$	29,664	\$ 406	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	14,412		29,664	406	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,053,513	34	6,076		29,664	171	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	1,748		29,664	49	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	3,201		29,664	90	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,053,513	34	22,798		29,664	642	6
7	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	6,544		29,664	184	7
8	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	115,317		29,664	3,247	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,053,513	34	35,973		29,664	1,013	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,053,513	34	43,299		29,664	1,219	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	12,821		29,664	361	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	\$		\$ 7,789	25

Ending: 12/31/16

((847) 673-6768

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 497,464	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				\$	\$		\$ 497,464	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	19	Payroll Services	Direct			\$	\$		\$ 11,271	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					\$	\$		\$ 11,271	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					\$	\$		\$	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			\$		\$	6,750,000			\$	543,764	1				
2															2				
3															3				
4															4				
5					-										5				
	Working Capital																		
6	Lake Forest Bank & Trust		X	Line of Credit						874,204				45,707	6				
7															7				
8					-										8				
9	TOTAL Facility Related						\$		\$	7,624,204				\$	589,471	9			
	B. Non-Facility Related*																		
10	Interest Income		X											(4,844)	10				
11	Insurance Interest		X											2,140	11				
12	Interest Income - Bldg Co.		X											(478)	12				
13	See Supplemental Schedule				-									5,842	13				
14	TOTAL Non-Facility Related						\$		\$					\$	2,660	14			
15	TOTALS (line 9+line14)						\$		\$	7,624,204				\$	592,131	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 Aperion Care	X					\$					\$	4,114	15
16	Allocated Aperion Consulting	X											14	16
17	Allocated 8131 N Monticello	X											701	17
18	Allocated from Chase Office	X											1,013	18
19														19
20	TOTAL Non-Facility Related												5,842	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

[illegible]

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 Highwood, Llc</u>	COUNTY	<u>Lake</u>
FACILITY IDPH LICENSE NUMBER	<u>0048330</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.

RE: 2015 REAL ESTATE TAX COST DOCUMENTATION

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.

FACILITY NAME Aperion Care Highwood, Llc COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0048330

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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.

B. Real Estate Tax Cost Allocations

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.)

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.

Page 10B

A. Square Feet:

26,802

B. General Construction Type:

Exterior

Brick

Frame

Steel

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		2006	\$ 627,000	1
2	Allocated from Chase Office LLC			1,748	2
3	TOTALS			\$ 628,748	3

Facility Name & ID Number Aperion Care Highwood, Llc

0048330

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		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
4	104		2007	1961	\$ 3,407,107	\$ 708,151	35	\$ 97,346	\$ (610,805)	\$ 979,004	4	
5											5	
6											6	
7											7	
8											8	
	Improvement Type**											
9	Various			2007	104,937		20	9,751	9,751	96,900	9	
10	Various			2008	26,276		20	595	595	25,125	10	
11	Various			2009	22,285		20	1,381	1,381	15,064	11	
12	Various			2010	258,593		20	13,361	13,361	147,233	12	
13	Various			2011	213,375		20	10,669	10,669	61,674	13	
14	Various			2012	22,556		20	2,932	2,932	14,302	14	
15											15	
16											16	
17											17	
18											18	
19											19	
20											20	
21											21	
22											22	
23											23	
24											24	
25											25	
26											26	
27											27	
28											28	
29											29	
30											30	
31											31	
32											32	
33											33	
34											34	
35											35	
36											36	

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12F & 12G)	9,501,814			475,091	475,091	2,901,711	67
68	Related Party Allocations (Pages 12H & 12I)	96,663	2,918		2,477	(441)	8,160	68
69	Financial Statement Depreciation		133,432			(133,432)		69
70	TOTAL (lines 4 thru 69)	\$ 13,653,607	\$ 844,501		\$ 613,603	\$ (230,898)	\$ 4,249,173	70

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

Facility Name & ID Number Aperion Care Highwood, Llc

0048330

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		\$ 13,653,607	\$ 844,501		\$ 613,603	\$ (230,898)	\$ 4,249,173	1
2	Steel Railings	2013	3,630		20	726	726	2,904	2
3	Grading Of Park Area	2013	12,000		20	800	800	3,200	3
4	Security System	2013	4,460		20	892	892	3,419	4
5	Lobby Side Panels, Dining Room Walls, Resident Room Bathroom	2013	18,521		20	926	926	3,010	5
6	Fox Valley Pull Stations, Fire Alarm System	2014	2,950		20	148	148	443	6
7	Fox Valley Fire Alarm System Related Equipment	2014	3,484		20	174	174	523	7
8	Installed Seatwall, Columns For Signage, Signage & Plants	2015	18,614		20	931	931	1,706	8
9	Constructed Custom Two Tiered Pergola	2015	39,981		20	1,999	1,999	3,665	9
10	Installed Drain Tile Along Entire Location	2015	19,850		20	993	993	1,323	10
11	Installed 2 More Stone Columns And Drainage Pipes	2015	9,489		20	474	474	672	11
12	Nurse Station	2015	3,968		20	198	198	215	12
13	Installation Of Cat5E Cable On 1St Floor	2015	4,400		20	220	220	367	13
14	Installed Floor Tile & Ceramic Wall Tile Over Durock In Hall & I	2015	8,250		20	413	413	791	14
15	Installation Of Fire Rated 88 Device	2016	2,503		20	125	125	125	15
16	South Patio Pergola	2016	3,156		20	158	158	158	16
17	Electric Work - Steam Table	2016	38,898		20	808	808	808	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)		\$ 13,847,759	\$ 844,501		\$ 623,588	\$ (220,913)	\$ 4,272,501	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		\$ 13,847,759	\$ 844,501		\$ 623,588	\$ (220,913)	\$ 4,272,501	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,847,759	\$ 844,501		\$ 623,588	\$ (220,913)	\$ 4,272,501	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		\$ 13,847,759	\$ 844,501		\$ 623,588	\$ (220,913)	\$ 4,272,501	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,847,759	\$ 844,501		\$ 623,588	\$ (220,913)	\$ 4,272,501	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 12D, Carried Forward		\$ 13,847,759	\$ 844,501		\$ 623,588	\$ (220,913)	\$ 4,272,501	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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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)		\$ 13,847,759	\$ 844,501		\$ 623,588	\$ (220,913)	\$ 4,272,501	34

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

Facility Name & ID Number Aperion Care Highwood, Llc

0048330

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	Chandalier, Wallcovering, Flooring, Tile, Handrails	2010	190,983		20	9,549	9,549	66,844	9
10	Walls, Repair Cracks, Floor Prep	2010	5,634		20	282	282	1,972	10
11	Flooring, Chandalier, Cove Base	2010	90,707		20	4,535	4,535	31,747	11
12	Blinds, Ramp, Flooring, Cornice, Painting	2010	113,000		20	5,650	5,650	39,550	12
13	VCT & Cove Base, Flooring, Cabinetry, Painting	2010	270,481		20	13,524	13,524	94,669	13
14	Elevator Floor, Granite Wall Caps, Floor Prep, Window Treatmer	2010	20,443		20	1,022	1,022	7,155	14
15	Porcelain Tile, Wallcovering, Custom Reception Desk	2010	18,851		20	943	943	6,598	15
16	Sink Cabinet, Flooring	2010	7,862		20	393	393	2,752	16
17	Flooring, Wallcovering, Cove Base, Handrails, Room Signage	2010	101,919		20	5,096	5,096	35,672	17
18	Handrails, VCT, Flooring, Cubicle Tracks/Curtains, Painting	2010	203,450		20	10,173	10,173	71,208	18
19	Vinyl Cove Base, Corner Guards	2011	1,850		20	92	92	555	19
20	Corner Guards, VCT, Flooring, Signage	2011	44,933		20	2,247	2,247	13,480	20
21	Flooring, Bathroom Mirrors, Window Treatments, Cubicle Track	2011	53,302		20	2,665	2,665	15,991	21
22	Wall Sconces	2011	2,391		20	120	120	717	22
23	Additional Construction Costs	2011	81,620		20	4,081	4,081	24,486	23
24	General Construction on Building	2011	7,849,388		20	392,469	392,469	2,354,816	24
25	SAS Architect Fees	2011	445,000		20	22,250	22,250	133,500	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,501,814	\$		\$ 475,091	\$ 475,091	\$ 2,901,711	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 12F, Carried Forward		\$ 9,501,814	\$		\$ 475,091	\$ 475,091	\$ 2,901,711	1
2									2
3									3
4									4
5									5
6									6
7									7
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,501,814	\$		\$ 475,091	\$ 475,091	\$ 2,901,711	34

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

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 Related Party		\$	\$		\$	\$	\$	1
2 Buildings:								2
3 Allocated from 8131 N Monticello	2010		335	35	291	(44)	3,016	3
4 Allocated from Chase Office LLC	2016	15,735	168	35	168		168	4
5								5
6								6
7								7
8 Leasehold Improvements:								8
9 Allocated from Aperion Care	2010	839	135	20	42	(93)	294	9
10 Allocated from Aperion Care	2012	238	18	20	12	(6)	59	10
11 Allocated from Aperion Care	2013	101	11	20	5	(6)	20	11
12								12
13 Allocated from 8131 N Monticello	2010		590	20	254	(336)	2,670	13
14 Allocated from 8131 N Monticello	2013			20	44	44	272	14
15								15
16 Allocated from Chase Office LLC	2016	79,750	1,661	20	1,661		1,661	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)		\$ 96,663	\$ 2,918		\$ 2,477	\$ (441)	\$ 8,160	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 12H, Carried Forward		\$ 96,663	\$ 2,918		\$ 2,477	\$ (441)	\$ 8,160	1
2									2
3									3
4									4
5									5
6									6
7									7
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 96,663	\$ 2,918		\$ 2,477	\$ (441)	\$ 8,160	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	\$ 299,252	\$ 574	\$ 40,318	\$ 39,744	10	\$ 299,486	71
72	Current Year Purchases	40,203	1,773	2,028	255	10	2,028	72
73	Fully Depreciated Assets	314,581				10	314,581	73
74								74
75	TOTALS	\$ 654,036	\$ 2,347	\$ 42,346	\$ 39,999		\$ 616,095	75

D. Vehicle Costs. (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76		2009 GMC Savana	2009	\$ 46,762	\$	\$	\$	5	\$ 46,762
77		Allocated from Aperion Care	2016	942	191	188	(3)	5	423
78		Allocated from Aperion Consulti	2016	653	127	131	4	5	261
79									
80	TOTALS			\$ 48,357	\$ 318	\$ 319	\$ 1		\$ 47,446

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)			\$	15,178,900
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	847,166
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	666,253
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	(180,913)
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	4,936,041

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		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
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

If NO, see instructions.

		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				256			5
6								6
7	TOTAL				\$ 256			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: \$ 9,835 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Aperion Consulting		\$	\$ 344	17
18					18
19					19
20					20
21	TOTAL		\$ -	\$ 344	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

ALLOCATION OF COSTS (d)

		1	2	3	4
		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.

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (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	\$		\$ 216,505	\$		\$ 216,505	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			43,109			43,109	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			278,538			278,538	4
5	Physician Care		visits							5
6	Dental Care	39 - 02	visits				1,957		1,957	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				207,589		207,589	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental						30,013		30,013	13
14	TOTAL			\$		\$ 538,152	\$ 239,559		\$ 777,711	14

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

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 56,084	\$ 131,898	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,509,979	1,509,980	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	213,430	213,430	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	1,829	65,729	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,781,322	\$ 1,921,037	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		627,000	13
14	Buildings, at Historical Cost		3,407,107	14
15	Leasehold Improvements, at Historical Cost	938,826	9,237,320	15
16	Equipment, at Historical Cost	571,074	2,619,697	16
17	Accumulated Depreciation (book methods)	(987,292)	(5,566,723)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	5,643,015	1,192,380	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,165,623	\$ 11,516,781	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,946,945	\$ 13,437,818	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 489,285	\$ 489,287	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	874,204	874,204	29
30	Accrued Salaries Payable	215,585	215,585	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	4,504	4,504	31
32	Accrued Real Estate Taxes(Sch.IX-B)		117,601	32
33	Accrued Interest Payable	3,004	32,521	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	41,988	41,988	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,628,570	\$ 1,775,690	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		6,750,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	4,793,121	4,793,121	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,793,121	\$ 11,543,121	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,421,691	\$ 13,318,811	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,525,254	\$ 119,007	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,946,945	\$ 13,437,818	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,468,439	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)	\$ 1,468,436	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	56,818	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	()	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)	\$ 56,818	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,525,254	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	\$ 7,781,010	1
2	Discounts and Allowances for all Levels	(493,681)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,287,329	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	183,509	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 183,509	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	30,741	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	3,987	19
20	Radiology and X-Ray	1,101	20
21	Other Medical Services	3,540	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 39,369	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	4,844	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 4,844	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	2,492	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,492	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,517,543	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,065,238	31
32	Health Care	2,564,143	32
33	General Administration	1,643,055	33
	B. Capital Expense		
34	Ownership	1,165,828	34
	C. Ancillary Expense		
35	Special Cost Centers	807,853	35
36	Provider Participation Fee	214,608	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,460,725	40
41	Income before Income Taxes (line 30 minus line 40)**	56,818	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 56,818	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,152,256	44
45	Private Pay - Net Inpatient Revenue	1,716,827	45
46	Medicare - Net Inpatient Revenue	1,956,856	46
47	Other-(specify) Insurance	1,461,390	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,287,329	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	1,832	1,985	\$ 86,198	\$ 43.42	1
2	Assistant Director of Nursing	1,064	1,145	44,469	38.84	2
3	Registered Nurses	18,144	19,300	661,645	34.28	3
4	Licensed Practical Nurses	12,902	13,531	390,451	28.86	4
5	CNAs & Orderlies	47,542	51,514	689,437	13.38	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,599	4,842	84,090	17.37	8
9	Activity Director	1,590	2,161	31,617	14.63	9
10	Activity Assistants	5,104	5,460	62,679	11.48	10
11	Social Service Workers	6,596	6,999	197,231	28.18	11
12	Dietician					12
13	Food Service Supervisor	2,016	2,158	47,780	22.14	13
14	Head Cook	5,410	6,051	86,829	14.35	14
15	Cook Helpers/Assistants	11,351	12,468	129,467	10.38	15
16	Dishwashers					16
17	Maintenance Workers	1,848	2,080	52,286	25.14	17
18	Housekeepers	12,830	14,112	153,918	10.91	18
19	Laundry	1,281	1,471	12,957	8.81	19
20	Administrator	1,460	1,571	67,367	42.88	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,043	5,317	53,604	10.08	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,227	1,612	21,782	13.51	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	141,839	153,777	\$ 2,873,807 *	\$ 18.69	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	629	\$ 34,600	01-03	35
36	Medical Director	Monthly	78,350	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	701	49,600	10-03	38
39	Pharmacist Consultant	Monthly	8,112	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	48	2,072	11-03	44
45	Social Service Consultant	37	2,635	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,415	\$ 175,369		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 Highwood, Llc
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0048330

Report Period Beginning: 01/01/16

Ending: 12/31/16

Facility Name & ID Number		Aperion Care Highwood, Llc		STATE OF ILLINOIS	#	0048330	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>Yes</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 - \$12,291</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>26,853</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>214,608</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>47</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>No</u>							