

		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: 0050187

Facility Name: Aperion Care International

Address: 4815 S Western Ave Chicago 60609
Number City Zip Code

County: Cook

Telephone Number: (773) 927- 4200 Fax # (773) 927-1287

HFS ID Number:

Date of Initial License for Current Owners: 10/1/2008

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: (847) 282-6300
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

#	0050187	Report Period Beginning:	01/01/16	Ending:	12/31/16
---	---------	--------------------------	----------	---------	----------

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 10/1/2008

YES ☒ Date 10/1/2008 NO ☐

YES ☒ NO ☐ If YES, enter number
of beds certified **218** and days of care provided **21,245**

IV. ACCOUNTING BASIS

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

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

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.74%

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	490	22	21,245	21,757	8
9	SNF/PED					9
10	ICF	25,080	2,693	9,309	37,082	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	25,570	2,715	30,554	58,839	14

Facility Name & ID Number Aperion Care International # 0050187 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	368,628	72,886	60,920	502,434		502,434	(25,161)	477,273			1
2	Food Purchase		326,630		326,630		326,630	(18,563)	308,067			2
3	Housekeeping	376,134	52,983		429,117		429,117		429,117			3
4	Laundry	39,520	15,630	158,545	213,695		213,695		213,695			4
5	Heat and Other Utilities			275,161	275,161		275,161	146	275,307			5
6	Maintenance	100,347	39,767	176,011	316,125		316,125	7,436	323,561			6
7	Other (specify):*							3,983	3,983			7
8	TOTAL General Services	884,629	507,896	670,637	2,063,162		2,063,162	(32,159)	2,031,003			8
	B. Health Care and Programs											
9	Medical Director			50,400	50,400		50,400		50,400			9
10	Nursing and Medical Records	3,636,530	273,969	81,315	3,991,814		3,991,814	(13,544)	3,978,270			10
10a	Therapy	222,769			222,769		222,769		222,769			10a
11	Activities	234,219	12,260	1,042	247,521		247,521		247,521			11
12	Social Services	374,334		248	374,582		374,582		374,582			12
13	CNA Training											13
14	Program Transportation			102,314	102,314		102,314		102,314			14
15	Other (specify):*							7,448	7,448			15
16	TOTAL Health Care and Programs	4,467,852	286,229	235,319	4,989,400		4,989,400	(6,096)	4,983,304			16
	C. General Administration											
17	Administrative	195,482		792,025	987,507		987,507	(692,725)	294,782			17
18	Directors Fees											18
19	Professional Services			943,219	943,219	(41,301)	901,918	(558,573)	343,345			19
20	Dues, Fees, Subscriptions & Promotions			143,355	143,355		143,355	(63,316)	80,039			20
21	Clerical & General Office Expenses	156,250		1,057,773	1,214,023		1,214,023	(761,854)	452,169			21
22	Employee Benefits & Payroll Taxes			1,013,849	1,013,849		1,013,849		1,013,849			22
23	Inservice Training & Education											23
24	Travel and Seminar			11,266	11,266		11,266	4,507	15,773			24
25	Other Admin. Staff Transportation			8,991	8,991		8,991	18,935	27,926			25
26	Insurance-Prop.Liab.Malpractice			434,643	434,643		434,643	35,138	469,781			26
27	Other (specify):*							24,789	24,789			27
28	TOTAL General Administration	351,732		4,405,121	4,756,853	(41,301)	4,715,552	(1,993,099)	2,722,452			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,704,213	794,125	5,311,077	11,809,415	(41,301)	11,768,114	(2,031,355)	9,736,759			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			410,087	410,087		410,087	444,250	854,337			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			108,968	108,968		108,968	781,361	890,329			32
33	Real Estate Taxes			90,359	90,359	41,301	131,660	442,477	574,138			33
34	Rent-Facility & Grounds			2,381,000	2,381,000		2,381,000	(2,380,492)	508			34
35	Rent-Equipment & Vehicles			40,279	40,279		40,279	2,816	43,095			35
36	Other (specify):*			6,478	6,478		6,478	129,044	135,522			36
37	TOTAL Ownership			3,037,171	3,037,171	41,301	3,078,472	(580,543)	2,497,929			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,021,065	3,039,576	4,060,641		4,060,641	(198,712)	3,861,929			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			328,017	328,017		328,017		328,017			42
43	Other (specify):*			73,026	73,026		73,026	(73,026)				43
44	TOTAL Special Cost Centers		1,021,065	3,440,619	4,461,684		4,461,684	(271,738)	4,189,946			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,704,213	1,815,190	11,788,867	19,308,270		19,308,270	(2,883,636)	16,424,634			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	(1,156)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(180,391)	30		9
10	Interest and Other Investment Income	(5,280)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(151)	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	(6,502)	21		18
19	Entertainment	(8,236)	21		19
20	Contributions	(71,000)	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	(899,326)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(13,506)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(323,641)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,509,189)		\$	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)	(1,374,447)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,374,447)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (2,883,636)		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#

0050187

01/01/16

12/31/16

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Advertising/Marketing	\$ (52,594)	43	1
2	Marketing Fees	(250)	43	2
3	Promotional Products	(20,182)	43	3
4	Bank Charges	(13,374)	21	4
5	Theft and Damage Loss	(2,820)	21	5
6	Amortization	(6,478)	36	6
7	Jury Duty Income	(50)	10	7
8	Other Unclassified Income	(1,875)	21	8
9	Bldg Co - Accounting Fees	(11,325)	19	9
10	Bldg Co - Amortization	(5,039)	36	10
11	Bldg Co - Professional Fees	(1,800)	19	11
12	Additional R&M	16,709	06	12
13	PAC Dues	(4,156)	20	13
14	Non Allowable Legal Fees	(201,703)	19	14
15	Credit Card Processing	(522)	21	15
16	Capitalized R&M	(18,182)	06	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	(323,641)		49

ID#0050187

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 International # 0050187 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				(25,161)								(25,161)	1
2	Food Purchase	(151)		388	(18,800)								(18,563)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(1,156)		71			425	806					146	5
6	Maintenance	(1,473)		1,567	5,773		764	805					7,436	6
7	Other (specify):*			71	3,573			339					3,983	7
8	TOTAL General Services	(2,780)		2,097	(34,615)		1,189	1,950					(32,159)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(50)		7,045	(20,539)								(13,544)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			423	7,025								7,448	15
16	TOTAL Health Care and Programs	(50)		7,468	(13,514)								(6,096)	16
	C. General Administration													
17	Administrative			(695,963)		3,238							(692,725)	17
18	Directors Fees													18
19	Professional Services	(214,828)	54,426	(126,569)	1,538	(266,980)	1,450	98		(7,708)			(558,573)	19
20	Fees, Subscriptions & Promotions	(75,156)		8,645	2,486	530		179					(63,316)	20
21	Clerical & General Office Expenses	(946,161)		49,695	821	131,522	996	1,273					(761,854)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			2,691	1,740	76							4,507	24
25	Other Admin. Staff Transportation			9,712	7,205	2,018							18,935	25
26	Insurance-Prop.Liab.Malpractice		31,297	3,476				365					35,138	26
27	Other (specify):*			9,133		15,656							24,789	27
28	TOTAL General Administration	(1,236,145)	85,723	(739,181)	13,790	(113,940)	2,446	1,915		(7,708)			(1,993,099)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(1,238,975)	85,723	(729,616)	(34,339)	(113,940)	3,635	3,865		(7,708)			(2,031,355)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care International # 0050187 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

	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	(180,391)	613,563	2,303	353	137	1,844	6,440					444,250	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(5,280)	775,053	8,160	28		1,391	2,009					781,361	32
33	Real Estate Taxes		437,909				2,150	2,418					442,477	33
34	Rent-Facility & Grounds		(2,340,000)	1,003			(7,495)	(34,000)					(2,380,492)	34
35	Rent-Equipment & Vehicles			156	682	612	650	716					2,816	35
36	Other (specify):*	(11,517)	140,561										129,044	36
37	TOTAL Ownership	(197,188)	(372,914)	11,623	1,063	749	(1,459)	(22,416)					(580,543)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(198,712)				(198,712)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(73,026)											(73,026)	43
44	TOTAL Special Cost Centers	(73,026)							(198,712)				(271,738)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,509,189)	(287,191)	(717,993)	(33,276)	(113,191)	2,175	(18,551)	(198,712)	(7,708)			(2,883,636)	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	\$ 2,340,000	4815 S. Western LLC		\$	(2,340,000)	1
2	V	32	Interest	565	4815 S. Western LLC		775,618	775,053	2
3	V	19	Accounting Fees		4815 S. Western LLC		11,325	11,325	3
4	V	36	Amortization		4815 S. Western LLC		5,039	5,039	4
5	V	30	Depreciation		4815 S. Western LLC		613,563	613,563	5
6	V	26	Insurance		4815 S. Western LLC		31,297	31,297	6
7	V	36	MIP Insurance		4815 S. Western LLC		135,522	135,522	7
8	V	19	Professional Fees		4815 S. Western LLC		1,800	1,800	8
9	V	33	Real Estate Taxes		4815 S. Western LLC		437,909	437,909	9
10	V	19	Professional Fees - RE Tax Appeal		4816 S. Western LLC		41,301	41,301	10
11	V								11
12	V								12
13	V								13
14	Total			\$ 2,340,565			\$ 2,053,374	\$ * (287,191)	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%	\$ 388	\$ 388	15
16	V	5	UTILITIES		APERION CARE, INC.	100.00%	71	71	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	1,567	1,567	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	71	71	18
19	V	10	SALARY- NURSE		APERION CARE, INC.	100.00%	7,045	7,045	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	423	423	20
21	V	17	ADMINISTRATIVE		APERION CARE, INC.	100.00%	96,062	96,062	21
22	V	19	PROFESSIONAL FEES		APERION CARE, INC.	100.00%	3,859	3,859	22
23	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	8,645	8,645	23
24	V	21	CLERICAL & GENERAL		APERION CARE, INC.	100.00%	49,695	49,695	24
25	V	24	SEMINARS		APERION CARE, INC.	100.00%	2,691	2,691	25
26	V	25	AUTO AND TRAVEL		APERION CARE, INC.	100.00%	9,712	9,712	26
27	V	26	INSURANCE		APERION CARE, INC.	100.00%	3,476	3,476	27
28	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	9,133	9,133	28
29	V	30	DEPRECIATION		APERION CARE, INC.	100.00%	2,303	2,303	29
30	V	32	INTEREST		APERION CARE, INC.	100.00%	8,160	8,160	30
31	V	34	RENT		APERION CARE, INC.	100.00%	1,003	1,003	31
32	V	35	EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	156	156	32
33	V				APERION CARE, INC.	100.00%			33
34	V				APERION CARE, INC.	100.00%			34
35	V	17	MANAGEMENT FEE	792,025	APERION CARE, INC.	100.00%		(792,025)	35
36	V	19	HOME OFFICE	130,428	APERION CARE, INC.	100.00%		(130,428)	36
37	V				APERION CARE, INC.				37
38	V								38
39	Total			\$ 922,453			\$ 204,460	\$ * (717,993)	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%	\$ 16,959	\$ 16,959	15
16	V	6	REPAIRS & MAINTENANCE		APERION CONSULTING, LLC	100.00%	9,873	9,873	16
17	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC	100.00%	3,573	3,573	17
18	V	10	SALARY NURSE		APERION CONSULTING, LLC	100.00%	52,611	52,611	18
19	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	7,025	7,025	19
20	V	19	PROFESSIONAL FEES		APERION CONSULTING, LLC	100.00%	1,538	1,538	20
21	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC	100.00%	2,486	2,486	21
22	V	21	CLERICAL & GENERAL		APERION CONSULTING, LLC	100.00%	821	821	22
23	V	24	SEMINARS		APERION CONSULTING, LLC	100.00%	1,740	1,740	23
24	V	25	AUTO AND TRAVEL		APERION CONSULTING, LLC	100.00%	7,205	7,205	24
25	V	30	DEPRECIATION		APERION CONSULTING, LLC	100.00%	353	353	25
26	V	32	INTEREST		APERION CONSULTING, LLC	100.00%	28	28	26
27	V	35	AUTO LEASE		APERION CONSULTING, LLC	100.00%	682	682	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	73,150	APERION CONSULTING, LLC	100.00%		(73,150)	34
35	V	01	DIETICIAN	42,120	APERION CONSULTING, LLC	100.00%		(42,120)	35
36	V	02	FOOD SERVICE	18,800	APERION CONSULTING, LLC	100.00%		(18,800)	36
37	V	06	PAINTER		APERION CONSULTING, LLC	100.00%			37
38	V	06	PROJECT MANAGER	4,100	APERION CONSULTING, LLC	100.00%		(4,100)	38
39	Total			\$ 138,170			\$ 104,894	\$ * (33,276)	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	17	ADMINISTRATIVE	\$	APERION FINANCIAL, LLC	100.00%	\$ 3,238	\$ 3,238	15
16	V	19	PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	2,543	2,543	16
17	V	20	FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	530	530	17
18	V	21	CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	131,522	131,522	18
19	V	24	SEMINARS		APERION FINANCIAL, LLC	100.00%	76	76	19
20	V	25	AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	2,018	2,018	20
21	V	27	EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	15,656	15,656	21
22	V	30	DEPRECIATION		APERION FINANCIAL, LLC	100.00%	137	137	22
23	V	35	EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	612	612	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	269,523	APERION FINANCIAL, LLC	100.00%		(269,523)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 269,523			\$ 156,331	\$ * (113,191)	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%	\$ 425	\$ 425	15
16	V	6	REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		764	764	16
17	V	19	PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		1,450	1,450	17
18	V	21	OFFICE EXPENSE		8131 N. MONTICELLO, LLC		996	996	18
19	V	30	DEPRECIATION		8131 N. MONTICELLO, LLC		1,844	1,844	19
20	V	32	INTEREST EXPENSE		8131 N. MONTICELLO, LLC		1,391	1,391	20
21	V	34	RENT		8131 N. MONTICELLO, LLC		508	508	21
22	V	35	EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		650	650	22
23	V	33	REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		2,150	2,150	23
24	V								24
25	V								25
26	V	34	RENT	7,000	8131 N. MONTICELLO, LLC			(7,000)	26
27	V	34	RENT	1,003	8132 N. MONTICELLO, LLC			(1,003)	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			\$ 8,003			\$ 10,178	\$ * 2,175	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%	\$ 806	\$ 806	15
16	V	6	REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		805	805	16
17	V	7	HOUSEKEEPING		CHASE OFFICE,LLC		339	339	17
18	V	19	PROFESSIONAL FEES		CHASE OFFICE,LLC		98	98	18
19	V	20	DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		179	179	19
20	V	21	OFFICE EXPENSE		CHASE OFFICE,LLC		1,273	1,273	20
21	V	26	INSURANCE		CHASE OFFICE,LLC		365	365	21
22	V	30	DEPRECIATION		CHASE OFFICE,LLC		6,440	6,440	22
23	V	32	INTEREST EXPENSE		CHASE OFFICE,LLC		2,009	2,009	23
24	V	33	REAL ESTATE TAXES		CHASE OFFICE,LLC		2,418	2,418	24
25	V	35	EQUIPMENT RENTAL		CHASE OFFICE,LLC		716	716	25
26	V	34	RENT	34,000	CHASE OFFICE,LLC			(34,000)	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			\$ 34,000			\$ 15,449	\$ * (18,551)	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	\$ 2,660,137	Renewal Rehab	100.00%	\$ 2,461,425	\$ (198,712)	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			\$ 2,660,137			\$ 2,461,425	\$ * (198,712)	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	\$ 32,105	ProPay HR LLC	24.00%	\$ 24,397	\$ (7,708)	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			\$ 32,105			\$ 24,397	\$ * (7,708)	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	\$ 158,545	EcoBrite Linen	100.00%	\$ 158,545	\$	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			\$ 158,545			\$ 158,545	\$ *	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	1.50%	Aperion Care Amboy	Amboy	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	1
2	257 LIMITED PARTNERSHIP	3.00%	Aperion Care Bloomington	Bloomington	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3	42170 LIMITED PARTNERSHIP	1.50%	Aperion Care Bridgeport	Bridgeport	4655 W CHASE AVE	LINCOLNWOOD	HOME OFFICE, BUILDING C	3
4	ATIED ASSOCIATES, LLC	35.41%	Aperion Care Burbank	Burbank	PROPAY	EVANSTON	PAYROLL SERVICES	4
5	CHRISTINA INOFRE	1.00%	Aperion Care Chicago Heights	Chicago Heights	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	5
6	DAVID BERKOWITZ TRUST	28.80%	Aperion Care Colfax	Colfax	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	6
7	DECLARATION OF TRUST OF YOSEF MEYTEL	28.79%	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 Highwood	Highwood	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	4815 S. WESTERN LLC	CHICAGO	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

Facility Name & ID Number Aperion Care International # 0050187 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	2.2	5.50%	Alloc. Salary	\$ 11,170	17-07	1
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	1.1	2.75%	Alloc. Salary	1,724	17-07	2
3	Joel Meystel	Relative	Clerical	0.00%	See Attached	1.1	5.50%	Alloc. Salary	4,121	21-07	3
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.2	6.06%	Alloc. Salary	1,684	21-07	4
5	David Berkowitz	Relative	Administrative	0.00%	See Attached	2.2	5.50%	Alloc. Salary	11,170	17-07	5
6	Christina Inofre	Owner	Nursing	1.00%	See Attached	2.2	5.50%	Alloc. Salary	6,287	10-07	6
7	Nosson Factor	Relative	Clerical	0.00%	See Attached	1.8	5.47%	Alloc. Salary	4,740	21-07	7
8	Meir Meystel	Relative	Clerical	0.00%	See Attached	0.4	5.80%	Alloc. Salary	1,469	21-07	8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 42,365		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	34	\$ 6,946	\$	58,839	\$ 388	1
2	5	UTILITIES	ACTUAL CENSUS	34	1,265		58,839	71	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	34	28,061	21,169	58,839	1,567	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	34	1,271		58,839	71	4
5	10	SALARY- NURSE	ACTUAL CENSUS	34	126,141	126,141	58,839	7,045	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	34	7,576		58,839	423	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	34	1,719,984	1,519,984	58,839	96,062	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	69,096		58,839	3,859	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	34	154,783		58,839	8,645	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	34	889,796	1,222,825	58,839	49,695	10
11	24	SEMINARS	ACTUAL CENSUS	34	48,189		58,839	2,691	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	34	173,887		58,839	9,712	12
13	26	INSURANCE	ACTUAL CENSUS	34	62,237		58,839	3,476	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	34	163,535		58,839	9,133	14
15	30	DEPRECIATION	ACTUAL CENSUS	34	41,232		58,839	2,303	15
16	32	INTEREST	ACTUAL CENSUS	34	146,102		58,839	8,160	16
17	34	RENT	ACTUAL CENSUS	34	17,963		58,839	1,003	17
18	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	2,801		58,839	156	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 3,660,864	\$ 2,890,119		\$ 204,460	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	58,839	\$ 16,959	1
2	6	REPAIRS & MAINTENANCE	PATIENT DAYS	34	176,775	175,516	58,839	9,873	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	34	63,982		58,839	3,573	3
4	10	SALARY NURSE	PATIENT DAYS	34	941,995	941,995	58,839	52,611	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	34	125,781		58,839	7,025	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	34	27,541		58,839	1,538	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	34	44,521		58,839	2,486	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	34	14,707		58,839	821	8
9	24	SEMINARS	PATIENT DAYS	34	31,152		58,839	1,740	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	34	129,014		58,839	7,205	10
11	30	DEPRECIATION	PATIENT DAYS	34	6,318		58,839	353	11
12	32	INTEREST	PATIENT DAYS	34	508		58,839	28	12
13	35	AUTO LEASE	PATIENT DAYS	34	12,204		58,839	682	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		\$ 104,894	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	17	ADMINISTRATIVE	ACTUAL CENSUS	34	\$ 57,979	\$ 57,979	58,839	\$ 3,238	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	45,525		58,839	2,543	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	34	9,485		58,839	530	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	34	2,354,900	2,320,500	58,839	131,522	4
5	24	SEMINARS	ACTUAL CENSUS	34	1,360		58,839	76	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	34	36,125		58,839	2,018	6
7	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	34	280,317		58,839	15,656	7
8	30	DEPRECIATION	ACTUAL CENSUS	34	2,458		58,839	137	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	10,954		58,839	612	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		\$ 156,331	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	5	UTILITIES	ACTUAL CENSUS	34	\$ 7,614	\$	58,839	\$ 425	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	34	13,676		58,839	764	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	25,960		58,839	1,450	3
4	21	OFFICE EXPENSE	ACTUAL CENSUS	34	17,828		58,839	996	4
5	30	DEPRECIATION	ACTUAL CENSUS	34	33,024		58,839	1,844	5
6	32	INTEREST EXPENSE	ACTUAL CENSUS	34	24,903		58,839	1,391	6
7	34	RENT	ACTUAL CENSUS	34	9,100		58,839	508	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	11,640		58,839	650	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	34	38,500		58,839	2,150	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	\$		\$ 10,178	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	\$	58,839	\$ 806	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	14,412		58,839	805	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,053,513	34	6,076		58,839	339	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	1,748		58,839	98	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	3,201		58,839	179	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,053,513	34	22,798		58,839	1,273	6
7	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	6,544		58,839	365	7
8	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	115,317		58,839	6,440	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,053,513	34	35,973		58,839	2,009	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,053,513	34	43,299		58,839	2,418	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	12,821		58,839	716	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	\$		\$ 15,449	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		\$	\$		\$ 2,461,425	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				\$	\$		\$ 2,461,425	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		\$	\$		\$ 24,397	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				\$	\$		\$ 24,397	25

Facility Name & ID Number Aperion Care International # 0050187 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			\$	\$		\$ 158,545	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					\$	\$		\$ 158,545	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	Bldg Co. - Capital One		X	Mortgage Payable	145,261		\$	20,704,558	12/1/2049	3.7200	\$ 775,618	1	
2												2	
3												3	
4												4	
5					-							5	
	Working Capital												
6	First Midwest Bank		X	Line of Credit				2,945,000			100,538	6	
7	Insurance Policies		X								8,430	7	
8					-							8	
9	TOTAL Facility Related				145260.57		\$	23,649,558			\$ 884,586	9	
	B. Non-Facility Related*												
10	Interest Income		X								(5,280)	10	
11	Interest Income - Bldg Co.		X								(565)	11	
12	Allocated from Aperion Care	X									8,160	12	
13	See Supplemental Schedule				-						3,428	13	
14	TOTAL Non-Facility Related						\$				\$ 5,743	14	
15	TOTALS (line 9+line14)						\$	23,649,558			\$ 890,329	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 135,522 Line # 36

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

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

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 Consult	X					\$				\$ 28	15	
16	Allocated from 8131 N. Montice	X									1,391	16	
17	Allocated from Chase Office, LI	X									2,009	17	
18												18	
19												19	
20	TOTAL Non-Facility Related										3,428	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.			\$	368,315	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.)			\$	452,859	2
3. Under or (over) accrual (line 2 minus line 1).			\$	84,545	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	448,291	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.)			\$	41,301	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 \$ 90,359 For 2012, 2013, 2014 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.			\$	574,137	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2011	301,558	8	
		2012	345,555	9	
		2013	350,232	10	
		2014	357,287	11	
		2015	448,291	12	
2016 Accrual = 2015 Real Estate Tax					
Allocated from 8131 N. Monticello LLC: \$2,150					
Allocated from Chase Office: \$2,418					
*Beginning accrual adjusted to proper prior year amount					
		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.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Aperion Care International

COUNTY

Cook

FACILITY IDPH LICENSE NUMBER

0050187

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 Applicable to Nursing Home</u>
1. <u>20-07-104-001-0000</u>	<u>Long Term Care Property</u>	\$ <u>279,683.30</u>	\$ <u>279,683.30</u>
2. <u>20-07-104-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>2,935.78</u>	\$ <u>2,935.78</u>
3. <u>20-07-104-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>2,302.09</u>	\$ <u>2,302.09</u>
4. <u>20-07-104-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>826.10</u>	\$ <u>826.10</u>
5. <u>20-07-104-009-0000</u>	<u>Long Term Care Property</u>	\$ <u>85,138.99</u>	\$ <u>85,138.99</u>
6. <u>20-07-104-011-0000</u>	<u>Long Term Care Property</u>	\$ <u>76,593.28</u>	\$ <u>76,593.28</u>
7. <u>20-07-104-012-0000</u>	<u>Long Term Care Property</u>	\$ <u>811.95</u>	\$ <u>811.95</u>
8. <u>10-23-325-045-0000</u>	<u>Home Office Allocation</u>	\$ <u>65,893.19</u>	\$ <u>1,876.13</u>
9. <u>10-27-307-027-0000</u>	<u>Home Office Allocation</u>	\$ <u>40,836.48</u>	\$ <u>953.42</u>
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>555,021.16</u></u>	\$ <u><u>451,121.04</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 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.**

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.

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.

FACILITY NAME Aperion Care International COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050187

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

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?

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.

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:

89,132

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

3

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		2013	\$ 1,268,120	1
2	Allocated from Chase Office, LLC			3,468	2
3	TOTALS			\$ 1,271,588	3

Facility Name & ID Number **Aperion Care International**

0050187

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	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	218		2013	2000	\$ 12,080,520	\$ 613,563	35	\$ 345,158	\$ (268,405)	\$ 1,222,374	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2009	23,882		20	2,388	2,388	18,310	9
10	Various			2010	32,497		20	1,223	1,223	21,721	10
11	Various			2011	55,563		20	2,536	2,536	25,200	11
12	Various			2012	748,871		20	51,940	51,940	234,706	12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12F & 12G)	373,085			18,654	18,654	30,850	67
68	Related Party Allocations (Pages 12H & 12I)	191,733	5,789		4,917	(872)	16,186	68
69	Financial Statement Depreciation		410,087			(410,087)		69
70	TOTAL (lines 4 thru 69)	\$ 13,506,151	\$ 1,029,439		\$ 426,817	\$ (602,622)	\$ 1,569,346	70

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

Facility Name & ID Number Aperion Care International

0050187

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		\$ 13,506,151	\$ 1,029,439		\$ 426,817	\$ (602,622)	\$ 1,569,346	1
2	Seco Refrigeration - Laundry Exhaust	2013	6,187		20	413	413	1,444	2
3	Installed New Drain And Water Lines For Dialysis Machine & Tu	2013	4,350		20	290	290	1,015	3
4	Water Heater	2013	33,440		20	2,230	2,230	7,805	4
5	Installed 12, 20 Amp Outlets	2013	3,024		20	151	151	491	5
6	Installation And Programming Phone System For Analog Residen	2013	9,618		20	1,924	1,924	6,252	6
7	Asphalt Roof	2013	4,500		20	300	300	1,050	7
8	Installed Cameras At Front Door, Front Hallway, Admin Office, T	2013	2,785		20	557	557	1,764	8
9	Replace Main Breaker In Kdp Kitchen Panel	2013	11,700		20	585	585	1,804	9
10	Light Fixtures	2013	3,323		20	665	665	2,049	10
11	Installed Touble Bell Panels & Sensors In Resident Rooms	2013	9,599		20	480	480	1,600	11
12	Replaced Inlet Flapper Assemblies	2013	3,595		20	180	180	644	12
13	Installed New Flow Switch, Oil Temp Sensor & Wired Controls	2013	5,342		20	267	267	979	13
14	Security System	2013	5,252		20	263	263	788	14
15	Econocare #43311-2Nd Flr Ceiling, Wallcovering, Floor; Nrs Stati	2014	300,150		20	15,008	15,008	38,769	15
16	Econocare#43312-1St & 2Nd Flr Corridor Cork Board With Secu	2014	5,608		20	280	280	724	16
17	Sas Architecture International Village Addition	2014	2,625		20	131	131	328	17
18	Econocare #43545-2Nd Flr Dining Rm Floor,Wallcovering,Lights;	2014	372,423		20	18,621	18,621	46,553	18
19	Automatic Building Controls Remove And Replace Damper Actua	2014	9,998		20	500	500	1,250	19
20	Design And Construction Section, Illinois Department Of Public H	2014	6,000		20	300	300	775	20
21	Amber Mechanical Water Prv, Pump, Motor	2014	197,307		20	9,865	9,865	25,485	21
22	Fire Alarm System & Repair Door Holders	2014	2,669		20	133	133	345	22
23	Sas Architects Project 13082 - International Village Addition	2014	5,090		20	255	255	764	23
24	Hd Supply Sloan Regal Closet Flush Valve	2014	2,979		20	149	149	434	24
25	Sas Architects Project 13082 International Village Addition	2014	21,171		20	1,059	1,059	2,999	25
26	Sas Architects Project 13082 - International Village Addition	2014	4,529		20	226	226	623	26
27	Automatic Building Controls Ibex Apec Board	2014	27,789		20	1,389	1,389	3,589	27
28	Amc Electric Bollards And Illuminating Sign	2014	5,600		20	280	280	747	28
29	Upgrade Building Exhaust	2014	6,845		20	342	342	913	29
30	Resurface Parking Lot And Handicap Sign Replacement	2014	22,143		20	1,107	1,107	2,676	30
31	Architect Planning - International Village Addition	2014	7,197		20	360	360	840	31
32	Wiring - Fire Pump And Elevator	2014	6,400		20	320	320	747	32
33	Econocare #43958-Dietary Office Door, Lobby Relaminate Wall &	2014	8,836		20	442	442	994	33
34	TOTAL (lines 1 thru 33)		\$ 14,624,224	\$ 1,029,439		\$ 485,889	\$ (543,550)	\$ 1,726,586	34

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

Facility Name & ID Number Aperion Care International

0050187

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 12B, Carried Forward		\$ 14,624,224	\$ 1,029,439		\$ 485,889	\$ (543,550)	\$ 1,726,586	1
2	3 New 20 Ampere 120 Volt Circuits	2014	5,700		20	285	285	641	2
3	Fire Pump Repairs	2014	2,622		20	131	131	295	3
4	Econocare #44195 - 2Nd Floor Shower Room Plumbing, Flooring	2014	36,898		20	1,845	1,845	3,844	4
5	Econocare #44237 - 2Nd Floor Shower Walls, Floor, Wall Tiles In	2014	30,007		20	1,500	1,500	3,126	5
6	Econocare #43950 - 2Nd Floor Corridor Signage	2014	4,482		20	224	224	504	6
7	Sas Architects & Planners - International Village Addition	2014	9,476		20	474	474	1,027	7
8	Install Hookup To Booster	2014	3,100		20	155	155	336	8
9	Permit For General Remodeling, Landscape, Driveway	2014	7,900		20	395	395	955	9
10	Sink & New Watre Supply In Basement Ceiling	2014	3,240		20	162	162	486	10
11	Boiler & Pump Repair	2014	2,884		20	144	144	324	11
12	Repair 2 Frozen Sprinkler Heads	2014	6,312		20	316	316	947	12
13	1St Floor Therapy Room - Repaired Workstations /Panels	2015	7,735		20	387	387	709	13
14	Installation Of Landscape Irrigation System	2015	8,775		20	585	585	878	14
15	Cable	2015	7,941		20	397	397	562	15
16	Cable	2015	4,875		20	244	244	345	16
17	New Evap And Condensing Unit	2015	7,786		20	1,557	1,557	2,985	17
18	Repaired Elevator - Start Line Starter	2015	2,850		20	143	143	261	18
19	Fire Alarm System With 17,397 Dollar Reimbursment Applied	2015	2,500		20	125	125	198	19
20	Doors	2015	5,794		20	290	290	362	20
21	Lobby/Corridor/Dining/Resident Rms-Cabinets, Doors, Hinges	2015	18,303		20	915	915	1,678	21
22	1St Floor Resident Rooms-Cove Base, Vinyl, Signage	2015	6,034		20	302	302	528	22
23	Resident Room & Bathroom-Flooring,Rails,Ceiling Lights,Tile,Sir	2015	23,031		20	1,152	1,152	1,823	23
24	Security Camera Installation And Wiring	2016	5,886		20	196	196	196	24
25	Parking Lot - Seal Coating And Crack Filling	2016	5,059		20	148	148	148	25
26	Lobby - New Drywall Ceiling, Oak Baseboards, Grills	2016	9,391		20	196	196	196	26
27	Sprinkler System - Replace Damaged Hopper	2016	2,872		20	132	132	132	27
28	Project Mgt/Coord. Fee For 3Rd Flr Renovation (35,000)	2016	27,804		20	146	146	146	28
29	Concrete Work, Installation Of Cedar Ramada, Benches, Fence, E	2016	129,821		20				29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 15,013,303	\$ 1,029,439		\$ 498,432	\$ (531,007)	\$ 1,750,216	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		\$ 15,013,303	\$ 1,029,439		\$ 498,432	\$ (531,007)	\$ 1,750,216	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)		\$ 15,013,303	\$ 1,029,439		\$ 498,432	\$ (531,007)	\$ 1,750,216	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		\$ 15,013,303	\$ 1,029,439		\$ 498,432	\$ (531,007)	\$ 1,750,216	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)		\$ 15,013,303	\$ 1,029,439		\$ 498,432	\$ (531,007)	\$ 1,750,216	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 Building Company		\$	\$		\$	\$	\$	1
2								2
3								3
4								4
5								5
6								6
7								7
8 Leasehold Improvements:								8
9 Installed canopies/columns/walls/asphalt/paving-North & West Side	2015	300,000		20	15,000	15,000	26,250	9
10 Dialysis Room - new walls, ceiling grids, vinly flooring,	2016	73,085		20	3,654	3,654	4,600	10
11 electrical work, plumbing (92,000)								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)		\$ 373,085	\$		\$ 18,654	\$ 18,654	\$ 30,850	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 373,085	\$		\$ 18,654	\$ 18,654	\$ 30,850	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)		\$ 373,085	\$		\$ 18,654	\$ 18,654	\$ 30,850	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 Related Party		\$	\$		\$	\$	\$	1
2 Buildings:								2
3 Allocated from 8131 N. Monticello	2010		664	35	578	(86)	5,983	3
4 Allocated from Chase Office, LLC	2016	31,211	333	35	333		333	4
5								5
6								6
7								7
8 Leasehold Improvements:								8
9 Allocated from Aperion Care	2010	1,664	267	20	83	(184)	582	9
10 Allocated from Aperion Care	2012	472	36	20	24	(12)	118	10
11 Allocated from Aperion Care	2013	201	22	20	10	(12)	40	11
12								12
13 Allocated from 8131 N. Monticello	2010		1,171	20	505	(666)	5,295	13
14 Allocated from 8131 N. Monticello	2013			20	88	88	539	14
15								15
16 Allocated from Chase Office, LLC	2016	158,185	3,296	20	3,296		3,296	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)		\$ 191,733	\$ 5,789		\$ 4,917	\$ (872)	\$ 16,186	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		\$ 191,733	\$ 5,789		\$ 4,917	\$ (872)	\$ 16,186	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)		\$ 191,733	\$ 5,789		\$ 4,917	\$ (872)	\$ 16,186	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	\$ 3,144,118	\$ 1,140	\$ 348,523	\$ 347,383	10	\$ 1,374,719	71
72	Current Year Purchases	117,572	3,517	6,747	3,230	10	6,747	72
73	Fully Depreciated Assets	87,107				10	87,107	73
74								74
75	TOTALS	\$ 3,348,796	\$ 4,657	\$ 355,270	\$ 350,613		\$ 1,468,573	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	2016	\$ 1,868	\$ 379	\$ 374	\$ (5)	5	\$ 839	76
77		Allocated from Aperion Consulti	2016	1,295	251	259	8	5	518	77
78										78
79										79
80	TOTALS			\$ 3,163	\$ 630	\$ 633	\$ 3		\$ 1,357	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)	\$ 19,636,850	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,034,726	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 854,335	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (180,391)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,220,147	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	3rd Floor Nurse Station Renov	\$ 386,006	92
93			93
94			94
95		\$ 386,006	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?

YESNO
- 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				508			5
6								6
7	TOTAL				\$508			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:

YESNO

Terms: *

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

15. Is Movable equipment rental included in building rental?

YESNO
16. Rental Amount for movable equipment: \$42,413Description: 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		\$	\$682	17
18					18
19					19
20					20
21	TOTAL		\$-	\$682	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
		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)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

12 MONTHS										
		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	\$		\$ 1,205,332	\$		\$ 1,205,332	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			528,313			528,313	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			1,133,985			1,133,985	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				916,658		916,658	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)									
10			hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					171,946	104,407		276,353	13
14	TOTAL			\$		\$ 3,039,576	\$ 1,021,065		\$ 4,060,641	14

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

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 134,725	\$ 774,624	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,887,372	3,887,372	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	475,998	623,442	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	35,601	653,389	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,533,696	\$ 5,938,827	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,268,120	13
14	Buildings, at Historical Cost		10,652,215	14
15	Leasehold Improvements, at Historical Cost	2,487,807	4,233,112	15
16	Equipment, at Historical Cost	965,122	3,412,482	16
17	Accumulated Depreciation (book methods)	(1,499,880)	(3,440,454)	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): <u>See Attached Schedule</u>	6,819,122	6,984,970	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,772,171	\$ 23,110,445	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 13,305,867	\$ 29,049,272	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,508,293	\$ 1,508,293	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,945,000	2,945,000	29
30	Accrued Salaries Payable	235,388	235,388	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,465	7,465	31
32	Accrued Real Estate Taxes(Sch.IX-B)		448,291	32
33	Accrued Interest Payable	10,521	74,705	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	7,095	7,095	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,713,762	\$ 5,226,237	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		20,704,558	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	121,419	121,419	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 121,419	\$ 20,825,977	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,835,181	\$ 26,052,214	46
47	TOTAL EQUITY(page 18, line 24)	\$ 8,470,686	\$ 2,997,058	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 13,305,867	\$ 29,049,272	48

*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 8,669,240	1
2	Restatements (describe):		2
3	<u>Rounding</u>	1	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 8,669,241	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	791,695	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	(990,250)	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)	\$ (198,555)	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)	\$ 8,470,686	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	\$ 16,897,854	1
2	Discounts and Allowances for all Levels	2,894,626	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 19,792,480	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	178,606	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 178,606	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	25,210	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	3,447	19
20	Radiology and X-Ray	649	20
21	Other Medical Services	2,008	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 31,314	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	5,280	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 5,280	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	92,285	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 92,285	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 20,099,965	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,063,162	31
32	Health Care	4,989,400	32
33	General Administration	4,756,853	33
	B. Capital Expense		
34	Ownership	3,037,171	34
	C. Ancillary Expense		
35	Special Cost Centers	4,133,667	35
36	Provider Participation Fee	328,017	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,308,270	40
41	Income before Income Taxes (line 30 minus line 40)**	791,695	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 791,695	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 3,725,664	44
45	Private Pay - Net Inpatient Revenue	776,365	45
46	Medicare - Net Inpatient Revenue	11,926,029	46
47	Other-(specify) Insurance	3,364,422	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 19,792,480	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	1,824	2,016	\$ 119,511	\$ 59.28	1
2	Assistant Director of Nursing	1,832	1,942	75,202	38.72	2
3	Registered Nurses	28,161	31,080	1,130,522	36.37	3
4	Licensed Practical Nurses	39,971	43,025	1,111,438	25.83	4
5	CNAs & Orderlies	97,126	103,597	1,170,975	11.30	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	10,734	12,138	222,769	18.35	8
9	Activity Director	3,792	4,157	84,549	20.34	9
10	Activity Assistants	12,728	13,580	149,670	11.02	10
11	Social Service Workers	11,985	13,194	374,334	28.37	11
12	Dietician	18	56	1,120	20.00	12
13	Food Service Supervisor	4,104	4,344	86,662	19.95	13
14	Head Cook	7,928	9,020	111,685	12.38	14
15	Cook Helpers/Assistants	14,010	15,550	169,161	10.88	15
16	Dishwashers					16
17	Maintenance Workers	4,465	4,793	100,347	20.94	17
18	Housekeepers	30,027	32,521	376,134	11.57	18
19	Laundry	3,281	3,528	39,520	11.20	19
20	Administrator	1,944	2,080	147,246	70.79	20
21	Assistant Administrator	1,288	1,416	48,236	34.06	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,567	12,481	156,250	12.52	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	1,968	2,080	28,882	13.89	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	288,753	312,598	\$ 5,704,213 *	\$ 18.25	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	1,109	\$ 60,920	01-03	35
36	Medical Director	Monthly	50,400	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	73,150	10-03	38
39	Pharmacist Consultant	Monthly	8,165	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	18	1,042	11-03	44
45	Social Service Consultant	4	248	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,131	\$ 193,925		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.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description	Amount	Description	Amount		
Moshe Freedman (1/1/16-12/31/16)	Administrator	0	\$ 147,246	Workers' Compensation Insurance	\$ 262,811	IDPH License Fee	\$ 3,980		
Yael Weinschnedier (5/26/16-12/31/16)	Asst Admin	0	44,127	Unemployment Compensation Insurance	48,375	Advertising: Employee Recruitment	6,913		
Dovid Seidler (1/1/16-1/31/16)	Admin-in-Training	0	4,109	FICA Taxes	428,403	Health Care Worker Background Check			
				Employee Health Insurance	212,665	(Indicate # of checks performed 605)	6,054		
				Employee Meals	216	Patient Background Checks 348	3,479		
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	44,167		
				Employee Physicals	1,901	License and Permits	3,605		
				Employee Benefits - Other	19,123	Allocated from Aperion Care	8,645		
				Union Pension Fund	40,355	Allocated from Aperion Consulting	2,486		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						See Supplemental Schedule	709		
						Less: Public Relations Expense (			
						Non-allowable advertising (			
						Yellow page advertising (			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)					\$ 1,013,849	TOTAL (agree to Sch. V, line 20, col. 8)			
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)									
C. Professional Services									
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
Achieve Accreditation LLC	Joint Commission		\$ 18,080				Out-of-State Travel	\$	
Pinnacle Quality Insight	Customer Satisfaction		2,644						
Propay HR	Payroll Processing		32,105						
Marcum LLP	Accounting Fees		21,092				In-State Travel		
Aperion Care Inc.	Home Office Expense		130,428						
Aperion Financial	Home Office Expense		269,523						
David Friedman	Construction Consulting		2,396						
See Attached	Legal Fees		360,854				Seminar Expense	11,266	
Aperion Care Inc.	Data Processing		10,172				Allocated from Aperion Care	2,691	
Creative Technology Solutions	Data Processing		25,518				Allocated from Aperion Consulting	1,740	
Galaxy Hosted Software	Data Processing		3,250				See Supplemental Schedule	76	
See Supplemental Schedule			67,158				Entertainment Expense (		
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)				TOTAL			(agree to Sch. V, line 24, col. 8)		
							TOTAL		

*** Attach copy of IMRF notifications**

****See instructions.**

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC - \$12,595
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 50,992 Line 10-02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 328,017
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 216 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees