

		FOR BHF USE					

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

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

I. IDPH License ID Number: <u>0051094</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																							
Facility Name: <u>Aperion Care Jacksonville, Llc</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/16</u> to <u>12/31/16</u> 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.																							
Address: <u>1021 North Church Street</u> <u>Jacksonville</u> <u>62650</u>																									
Number City Zip Code																									
County: <u>Morgan</u>																									
Telephone Number: <u>(217)245-4174</u> Fax # <u>(217)243-5901</u>																									
HFS ID Number: <u></u>		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Signed) _____ *</td></tr><tr><td rowspan="4">Paid Preparer</td><td>* Subject to the attached Accountants Consulting Report (Date) _____</td></tr><tr><td>(Print Name and Title) _____</td></tr><tr><td>(Firm Name & Address) <u>Marcum, LLP</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u></td></tr><tr><td>(Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u></td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) _____	(Title) _____	(Signed) _____ *	Paid Preparer	* Subject to the attached Accountants Consulting Report (Date) _____	(Print Name and Title) _____	(Firm Name & Address) <u>Marcum, LLP</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u>	(Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u>												
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	(Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u>																								
Date of Initial License for Current Owners: <u>9/1/2010</u>																									
Type of Ownership:																									
<table><tr><td>☐ VOLUNTARY, NON-PROFIT</td><td>☒ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☐ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☐ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code _____</td><td>☐ Corporation</td><td>☐ Other _____</td></tr><tr><td></td><td>☐ "Sub-S" Corp.</td><td></td></tr><tr><td></td><td>☒ Limited Liability Co.</td><td></td></tr><tr><td></td><td>☐ Trust</td><td></td></tr><tr><td></td><td>☐ Other _____</td><td></td></tr></table>		☐ VOLUNTARY, NON-PROFIT	☒ PROPRIETARY	☐ GOVERNMENTAL	☐ Charitable Corp.	☐ Individual	☐ State	☐ Trust	☐ Partnership	☐ County	IRS Exemption Code _____	☐ Corporation	☐ Other _____		☐ "Sub-S" Corp.			☒ Limited Liability Co.			☐ Trust			☐ Other _____	
☐ VOLUNTARY, NON-PROFIT	☒ PROPRIETARY	☐ GOVERNMENTAL																							
☐ Charitable Corp.	☐ Individual	☐ State																							
☐ Trust	☐ Partnership	☐ County																							
IRS Exemption Code _____	☐ Corporation	☐ Other _____																							
	☐ "Sub-S" Corp.																								
	☒ Limited Liability Co.																								
	☐ Trust																								
	☐ Other _____																								
In the event there are further questions about this report, please contact:		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																							
Name: <u>Steven N. Lavenda</u> Telephone Number: <u></u>																									
Email Address: <u></u>																									

#	0051094	Report Period Beginning:	01/01/16	Ending:	12/31/16
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D. How many bed-hold days during this year were paid by the Department?

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

N/A

None

Yes

YES ☐ NO ☒

YES ☐ NO ☒

Date started 09/01/2010

YES ☒ Date 09/01/2010 NO ☐

YES ☒ NO ☐ If YES, enter number
of beds certified 113 and days of care provided 1,442

IV. ACCOUNTING BASIS

ACCRUAL	X
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CASH*	
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CASH* ☐

YES ☒ NO ☐

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

B. Census-For the entire report period.						
	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	17,668	1,968	4,918	24,554	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	17,668	1,968	4,918	24,554	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 59.37%

Facility Name & ID Number Aperion Care Jacksonville, Llc # 0051094 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	150,884	22,153	8,808	181,845		181,845	7,077	188,922			1
2	Food Purchase		143,980		143,980		143,980	47	144,027			2
3	Housekeeping	103,180	17,614		120,794		120,794		120,794			3
4	Laundry	43,343	8,402		51,745		51,745		51,745			4
5	Heat and Other Utilities			92,042	92,042		92,042	(11,622)	80,420			5
6	Maintenance	41,759	15,524	55,170	112,453		112,453	7,236	119,689			6
7	Other (specify):*							1,663	1,663			7
8	TOTAL General Services	339,166	207,673	156,020	702,859		702,859	4,401	707,260			8
	B. Health Care and Programs											
9	Medical Director			20,400	20,400		20,400		20,400			9
10	Nursing and Medical Records	1,117,079	103,412	126,829	1,347,320		1,347,320	(86,092)	1,261,228			10
10a	Therapy	41,061		195	41,256		41,256		41,256			10a
11	Activities	95,409	3,388	1,170	99,967		99,967		99,967			11
12	Social Services	87,437		1,364	88,801		88,801		88,801			12
13	CNA Training											13
14	Program Transportation			7,994	7,994		7,994		7,994			14
15	Other (specify):*							3,109	3,109			15
16	TOTAL Health Care and Programs	1,340,986	106,800	157,952	1,605,738		1,605,738	(82,983)	1,522,755			16
	C. General Administration											
17	Administrative	75,874		107,980	183,854		183,854	(66,541)	117,313			17
18	Directors Fees											18
19	Professional Services			279,967	279,967		279,967	(124,565)	155,402			19
20	Dues, Fees, Subscriptions & Promotions			124,172	124,172		124,172	(73,242)	50,930			20
21	Clerical & General Office Expenses	63,745		180,106	243,851		243,851	(81,000)	162,851			21
22	Employee Benefits & Payroll Taxes			576,437	576,437		576,437		576,437			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,789	4,789		4,789	1,881	6,670			24
25	Other Admin. Staff Transportation			20,728	20,728		20,728	7,902	28,630			25
26	Insurance-Prop.Liab.Malpractice			72,111	72,111		72,111	1,604	73,715			26
27	Other (specify):*							10,344	10,344			27
28	TOTAL General Administration	139,619		1,366,290	1,505,909		1,505,909	(323,618)	1,182,291			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,819,771	314,473	1,680,262	3,814,506		3,814,506	(402,201)	3,412,305			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			248,848	248,848		248,848	(16,228)	232,620			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			20,761	20,761		20,761	114,610	135,371			32
33	Real Estate Taxes			30,942	30,942		30,942	1,906	32,848			33
34	Rent-Facility & Grounds			282,479	282,479		282,479	(282,267)	212			34
35	Rent-Equipment & Vehicles			14,957	14,957		14,957	1,175	16,132			35
36	Other (specify):*			6,478	6,478		6,478	(6,478)				36
37	TOTAL Ownership			604,465	604,465		604,465	(187,281)	417,184			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		70,946	193,201	264,147		264,147	(13,514)	250,633			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			198,262	198,262		198,262		198,262			42
43	Other (specify):*			31,485	31,485		31,485	(31,485)				43
44	TOTAL Special Cost Centers		70,946	422,948	493,894		493,894	(44,999)	448,895			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,819,771	385,419	2,707,675	4,912,865		4,912,865	(634,481)	4,278,384			45

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

	1	2	3	
	Amount	Refer- ence	BHF USE ONLY	
NON-ALLOWABLE EXPENSES				
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	(12,165)	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	(40,117)	30		9
10 Interest and Other Investment Income	(115)	32		10
11 Discounts, Allowances, Rebates & Refunds				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax	(115)	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	(2,322)	21		18
19 Entertainment	(4,844)	21		19
20 Contributions	(73,047)	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	(122,992)	21		24
25 Fund Raising, Advertising and Promotional				25
Income Taxes and Illinois Personal				
26 Property Replacement Tax				26
27 CNA Training for Non-Employees				27
28 Yellow Page Advertising				28
29 Other-Attach Schedule	(143,324)			29
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ (399,041)		\$	30

BHF USE ONLY							
48		49		50		51	52

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

	1	2	
	Amount	Reference	
31 Non-Paid Workers-Attach Schedule*	\$		31
32 Donated Goods-Attach Schedule*			32
Amortization of Organization & Pre-Operating Expense			
33 Adjustments for Related Organization			33
34 Costs (Schedule VII)	(235,440)		34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$ (235,440)		36
(sum of SUBTOTALS			
37 TOTAL ADJUSTMENTS (A) and (B))	\$ (634,481)		37

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

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

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

ID#

0051094

Report Period Beginning:

01/01/16

Ending:

12/31/16

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing / Advertising	\$ (17,259)	43	1
2	Promotional Products	(7,936)	43	2
3	Bank Charges	(8,059)	21	3
4	Theft and Damages Loss	(78)	21	4
5	Amortization	(6,478)	36	5
6	Marketing Fees	(6,290)	43	6
7	Building Company - Amortization	(59,620)	36	7
8	Building Company - Bank Charges	(4,174)	21	8
9	Building Company - Prof. Fees	(11,636)	19	9
10	Additional R & M	10,047	06	10
11	PAC Dues	(5,136)	20	11
12	Non Allowable Legal Fees	(3,477)	19	12
13	Credit card processing	(173)	21	13
14	Capitalized R & M	(3,239)	06	14
15	Legal Settlement	(19,444)	21	15
16	Debt Collection	(372)	19	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	(143,324)		49

ID#

0051094

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 Jacksonville, Llc # 0051094 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				7,077								7,077	1
2	Food Purchase	(115)		162									47	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(12,165)		29			177	336					(11,622)	5
6	Maintenance	6,808		654	(880)		319	336					7,236	6
7	Other (specify):*			30	1,491			142					1,663	7
8	TOTAL General Services	(5,472)		875	7,688		496	814					4,401	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			2,940	(89,032)								(86,092)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			177	2,932								3,109	15
16	TOTAL Health Care and Programs			3,117	(86,100)								(82,983)	16
	C. General Administration													
17	Administrative			(67,892)		1,351							(66,541)	17
18	Directors Fees													18
19	Professional Services	(15,485)	11,636	(65,298)	642	(53,726)	605	41		(2,980)			(124,565)	19
20	Fees, Subscriptions & Promotions	(78,183)		3,607	1,038	221		75					(73,242)	20
21	Clerical & General Office Expenses	(162,086)	4,174	20,738	343	54,885	416	531					(81,000)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,123	726	32							1,881	24
25	Other Admin. Staff Transportation			4,053	3,007	842							7,902	25
26	Insurance-Prop.Liab.Malpractice			1,451				153					1,604	26
27	Other (specify):*			3,811		6,533							10,344	27
28	TOTAL General Administration	(255,754)	15,810	(98,408)	5,756	10,138	1,021	799		(2,980)			(323,618)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(261,226)	15,810	(94,416)	(72,656)	10,138	1,517	1,613		(2,980)			(402,201)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Jacksonville, Llc # 0051094 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	(40,117)	19,267	961	147	57	770	2,688					(16,228)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(115)	109,889	3,405	12		580	838					114,610	32
33	Real Estate Taxes						897	1,009					1,906	33
34	Rent-Facility & Grounds		(242,479)	419			(7,207)	(33,000)					(282,267)	34
35	Rent-Equipment & Vehicles			65	284	255	271	299					1,175	35
36	Other (specify):*	(66,098)	59,620										(6,478)	36
37	TOTAL Ownership	(106,330)	(53,703)	4,850	443	312	(4,688)	(28,166)					(187,281)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(13,514)				(13,514)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(31,485)											(31,485)	43
44	TOTAL Special Cost Centers	(31,485)							(13,514)				(44,999)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(399,041)	(37,893)	(89,566)	(72,213)	10,450	(3,171)	(26,553)	(13,514)	(2,980)			(634,481)	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.

[illegible]

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental Income	\$ 242,479	1021 North Church Street, LLC		\$	(242,479)	1
2	V	33	Real Estate Taxes	30,942	1021 North Church Street, LLC		30,942		2
3	V	36	Amortization		1021 North Church Street, LLC		59,620	59,620	3
4	V	21	Bank Charges		1021 North Church Street, LLC		4,174	4,174	4
5	V	30	Depreciation Expense		1021 North Church Street, LLC		19,267	19,267	5
6	V	32	Interest - Mortgage		1021 North Church Street, LLC		109,889	109,889	6
7	V	19	Accounting / Prof. Fees		1021 North Church Street, LLC		11,636	11,636	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 273,421			\$ 235,528	\$ * (37,893)	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%	\$ 162	\$ 162	15
16	V	5	UTILITIES		APERION CARE, INC.	100.00%	29	29	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	654	654	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	30	30	18
19	V	10	SALARY- NURSE		APERION CARE, INC.	100.00%	2,940	2,940	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	177	177	20
21	V	17	ADMINISTRATIVE		APERION CARE, INC.	100.00%	40,087	40,087	21
22	V	19	PROFESSIONAL FEES		APERION CARE, INC.	100.00%	1,610	1,610	22
23	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	3,607	3,607	23
24	V	21	CLERICAL & GENERAL		APERION CARE, INC.	100.00%	20,738	20,738	24
25	V	24	SEMINARS		APERION CARE, INC.	100.00%	1,123	1,123	25
26	V	25	AUTO AND TRAVEL		APERION CARE, INC.	100.00%	4,053	4,053	26
27	V	26	INSURANCE		APERION CARE, INC.	100.00%	1,451	1,451	27
28	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	3,811	3,811	28
29	V	30	DEPRECIATION		APERION CARE, INC.	100.00%	961	961	29
30	V	32	INTEREST		APERION CARE, INC.	100.00%	3,405	3,405	30
31	V	34	RENT		APERION CARE, INC.	100.00%	419	419	31
32	V	35	EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	65	65	32
33	V				APERION CARE, INC.	100.00%			33
34	V				APERION CARE, INC.	100.00%			34
35	V	17	MANAGEMENT FEE	107,980	APERION CARE, INC.	100.00%		(107,980)	35
36	V	19	HOME OFFICE	66,908	APERION CARE, INC.	100.00%		(66,908)	36
37	V				APERION CARE, INC.				37
38	V								38
39	Total			\$ 174,888			\$ 85,322	\$ * (89,566)	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	1	DIETARY	\$	APERION CONSULTING, LLC	100.00%	\$ 7,077	\$	7,077 15
16	V	6	REPAIRS & MAINTENANCE		APERION CONSULTING, LLC	100.00%	4,120		4,120 16
17	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC	100.00%	1,491		1,491 17
18	V	10	SALARY NURSE		APERION CONSULTING, LLC	100.00%	21,955		21,955 18
19	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	2,932		2,932 19
20	V	19	PROFESSIONAL FEES		APERION CONSULTING, LLC	100.00%	642		642 20
21	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC	100.00%	1,038		1,038 21
22	V	21	CLERICAL & GENERAL		APERION CONSULTING, LLC	100.00%	343		343 22
23	V	24	SEMINARS		APERION CONSULTING, LLC	100.00%	726		726 23
24	V	25	AUTO AND TRAVEL		APERION CONSULTING, LLC	100.00%	3,007		3,007 24
25	V	30	DEPRECIATION		APERION CONSULTING, LLC	100.00%	147		147 25
26	V	32	INTEREST		APERION CONSULTING, LLC	100.00%	12		12 26
27	V	35	AUTO LEASE		APERION CONSULTING, LLC	100.00%	284		284 27
28	V				APERION CONSULTING, LLC	100.00%			
29	V				APERION CONSULTING, LLC	100.00%			
30	V				APERION CONSULTING, LLC	100.00%			
31	V				APERION CONSULTING, LLC	100.00%			
32	V				APERION CONSULTING, LLC	100.00%			
33	V				APERION CONSULTING, LLC	100.00%			
34	V	10	CONSULTING	110,987	APERION CONSULTING, LLC	100.00%			(110,987) 34
35	V	01	DIETICIAN		APERION CONSULTING, LLC	100.00%			
36	V	02	FOOD SERVICE		APERION CONSULTING, LLC	100.00%			
37	V	06	PAINTER		APERION CONSULTING, LLC	100.00%			
38	V	06	PROJECT MANAGER	5,000	APERION CONSULTING, LLC	100.00%			(5,000) 38
39	Total			\$ 115,987			\$ 43,774	\$ *	(72,213) 39

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

VII. RELATED PARTIES (continued)

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMINISTRATIVE	\$	APERION FINANCIAL, LLC	100.00%	\$ 1,351	\$ 1,351	15
16	V	19	PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	1,061	1,061	16
17	V	20	FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	221	221	17
18	V	21	CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	54,885	54,885	18
19	V	24	SEMINARS		APERION FINANCIAL, LLC	100.00%	32	32	19
20	V	25	AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	842	842	20
21	V	27	EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	6,533	6,533	21
22	V	30	DEPRECIATION		APERION FINANCIAL, LLC	100.00%	57	57	22
23	V	35	EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	255	255	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	54,787	APERION FINANCIAL, LLC	100.00%		(54,787)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 54,787			\$ 65,238	\$ * 10,450	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%	\$ 177	\$ 177	15
16	V	6	REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		319	319	16
17	V	19	PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		605	605	17
18	V	21	OFFICE EXPENSE		8131 N. MONTICELLO, LLC		416	416	18
19	V	30	DEPRECIATION		8131 N. MONTICELLO, LLC		770	770	19
20	V	32	INTEREST EXPENSE		8131 N. MONTICELLO, LLC		580	580	20
21	V	34	RENT		8131 N. MONTICELLO, LLC		212	212	21
22	V	35	EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		271	271	22
23	V	33	REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		897	897	23
24	V								24
25	V								25
26	V	34	RENT	7,000	8131 N. MONTICELLO, LLC			(7,000)	26
27	V	34	RENT	419				(419)	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 7,419			\$ 4,248	\$ * (3,171)	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%	\$ 336	\$ 336	15
16	V	6	REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		336	336	16
17	V	7	HOUSEKEEPING		CHASE OFFICE,LLC		142	142	17
18	V	19	PROFESSIONAL FEES		CHASE OFFICE,LLC		41	41	18
19	V	20	DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		75	75	19
20	V	21	OFFICE EXPENSE		CHASE OFFICE,LLC		531	531	20
21	V	26	INSURANCE		CHASE OFFICE,LLC		153	153	21
22	V	30	DEPRECIATION		CHASE OFFICE,LLC		2,688	2,688	22
23	V	32	INTEREST EXPENSE		CHASE OFFICE,LLC		838	838	23
24	V	33	REAL ESTATE TAXES		CHASE OFFICE,LLC		1,009	1,009	24
25	V	35	EQUIPMENT RENTAL		CHASE OFFICE,LLC		299	299	25
26	V	34	RENT	33,000	CHASE OFFICE,LLC			(33,000)	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			\$ 33,000			\$ 6,447	\$ * (26,553)	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	\$ 180,915	Renewal Rehab	100.00%	\$ 167,401	\$ (13,514)	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			\$ 180,915			\$ 167,401	\$ * (13,514)	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	\$ 12,415	ProPay HR LLC	24.00%	\$ 9,435	\$ (2,980)	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			\$ 12,415			\$ 9,435	\$ * (2,980)	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 (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	DAVID BERKOWITZ TRUST	47.00%	Aperion Care Amboy	Amboy	HEALTHCARE CONSTRUCTION SERVICES	CHICAGO	BLDG IMPROVEMENTS	1
2	YOSEF MEYSEL TRUST	47.00%	Aperion Care Bloomington	Bloomington	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3	JAY MEYSEL TRUST	4.00%	Aperion Care Bridgeport	Bridgeport	4655 W CHASE AVE	LINCOLNWOOD	HOME OFFICE, BUILDING C	3
4	STEVEN TUROFSKY	1.00%	Aperion Care Burbank	Burbank	PROPAY	EVANSTON	PAYROLL SERVICES	4
5	FREDERICK S. FRANKEL	1.00%	Aperion Care Chicago Heights	Chicago Heights	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	5
6			Aperion Care Colfax	Colfax	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	6
7			Aperion Care Demotte	Demotte,IN	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	7
8			Aperion Care Dolton	Dolton	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	8
9			Aperion Care Elgin	Elgin	CONCERTO DIALYSIS	LINCOLNWOOD	DIALYSIS	9
10			Aperion Care Evanston	Evanston	CONCERTO HOME DIALYSIS	LINCOLNWOOD	DIALYSIS	10
11			Aperion Care Forest Park	Forest Park	CONCERTO RENAL	LINCOLNWOOD	DIALYSIS	11
12			Aperion Care Galesburg	Galesburg	ECO-BRITE	SKOKIE	LAUNDRY	12
13			Aperion Care Hidden Lake	St. Louis, MO	POINTE GROUP CARE, LLC	BOSTON, MA	BOOKKEEPING	13
14			Aperion Care Highwood	Highwood	POINTE PROPERTY, LLC	BOSTON, MA	PROPERTY MANAGEMENT	14
15			Aperion Care International	Chicago	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 LIVING	BROCKTON, MA	ALF	20
21			Aperion Care Peru	Peru, IN	PHARMORE	SKOKIE	PHARMACY	21
22			Aperion Care Plum Grove	Palatine	1021 North Church LLC	Jacksonville	Building Company	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								30

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Burgin Manor	Olney				1
2			Baypointe Rehab Center	Brockton, MA				2
3			Eastpointe Rehab Center	Chelsea, MA				3
4			Southpointe Rehab Center	Falls River, MA				4
5			The Arbors at Michigan City	Michigan City, IN				5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Aperion Care Jacksonville, Llc # 0051094 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%	See Attached	0.9	2.25%	Alloc. Salary	\$ 4,661	17-7	1
2	Jay Meystel	Relative	Administrative	0%	See Attached	0.5	1.25%	Alloc. Salary	720	17-7	2
3	Joel Meystel	Relative	Clerical	0%	See Attached	0.5	2.50%	Alloc. Salary	1,720	21-7	3
4	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.1	3.03%	Alloc. Salary	703	21-7	4
5	Meir Meystel	Relative	Clerical	0%	See Attached	0.2	2.90%	Alloc. Salary	613	21-7	5
6	David Berkowitz	Relative	Administrative	0%	See Attached	0.9	2.25%	Alloc. Salary	4,661	17-7	6
7	Fred Frankel	Owner	Administrative	1.00%	See Attached	0.9	2.25%	Alloc. Salary	4,300	17-7	7
8	Steve Turofsky	Owner	Administrative	1.00%	See Attached	0.9	2.25%	Alloc. Salary	4,470	17-7	8
9	Nasson Factor	Relative	Clerical	0%	See Attached	0.8	2.43%	Alloc. Salary	1,978	21-7	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	\$ 23,826		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

7

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,053,513	34	\$ 6,946	\$	24,554	\$ 162	1
2	5	UTILITIES	ACTUAL CENSUS	1,053,513	34	1,265		24,554	29	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	28,061	21,169	24,554	654	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,053,513	34	1,271		24,554	30	4
5	10	SALARY- NURSE	ACTUAL CENSUS	1,053,513	34	126,141	126,141	24,554	2,940	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,053,513	34	7,576		24,554	177	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	1,053,513	34	1,719,984	1,519,984	24,554	40,087	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	69,096		24,554	1,610	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	154,783		24,554	3,607	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,053,513	34	889,796	1,222,825	24,554	20,738	10
11	24	SEMINARS	ACTUAL CENSUS	1,053,513	34	48,189		24,554	1,123	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,053,513	34	173,887		24,554	4,053	12
13	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	62,237		24,554	1,451	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,053,513	34	163,535		24,554	3,811	14
15	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	41,232		24,554	961	15
16	32	INTEREST	ACTUAL CENSUS	1,053,513	34	146,102		24,554	3,405	16
17	34	RENT	ACTUAL CENSUS	1,053,513	34	17,963		24,554	419	17
18	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	2,801		24,554	65	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 3,660,864	\$ 2,890,119		\$ 85,322	25

Ending: 12/31/16

7

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	DIETARY	PATIENT DAYS	1,053,513	34	\$ 303,659	\$ 303,659	24,554	\$ 7,077	1
2	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,053,513	34	176,775	175,516	24,554	4,120	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,053,513	34	63,982		24,554	1,491	3
4	10	SALARY NURSE	PATIENT DAYS	1,053,513	34	941,995	941,995	24,554	21,955	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,053,513	34	125,781		24,554	2,932	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,053,513	34	27,541		24,554	642	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,053,513	34	44,521		24,554	1,038	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,053,513	34	14,707		24,554	343	8
9	24	SEMINARS	PATIENT DAYS	1,053,513	34	31,152		24,554	726	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,053,513	34	129,014		24,554	3,007	10
11	30	DEPRECIATION	PATIENT DAYS	1,053,513	34	6,318		24,554	147	11
12	32	INTEREST	PATIENT DAYS	1,053,513	34	508		24,554	12	12
13	35	AUTO LEASE	PATIENT DAYS	1,053,513	34	12,204		24,554	284	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		\$ 43,774	25

Ending: 12/31/16

7

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	17	ADMINISTRATIVE	ACTUAL CENSUS	34	\$ 57,979	\$ 57,979	24,554	\$ 1,351	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	45,525		24,554	1,061	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	34	9,485		24,554	221	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	34	2,354,900	2,320,500	24,554	54,885	4
5	24	SEMINARS	ACTUAL CENSUS	34	1,360		24,554	32	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	34	36,125		24,554	842	6
7	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	34	280,317		24,554	6,533	7
8	30	DEPRECIATION	ACTUAL CENSUS	34	2,458		24,554	57	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	10,954		24,554	255	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		\$ 65,238	25

Ending: 12/31/16

7

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,053,513	34	\$ 7,614	\$	24,554	\$ 177	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	13,676		24,554	319	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	25,960		24,554	605	3
4	21	OFFICE EXPENSE	ACTUAL CENSUS	1,053,513	34	17,828		24,554	416	4
5	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	33,024		24,554	770	5
6	32	INTEREST EXPENSE	ACTUAL CENSUS	1,053,513	34	24,903		24,554	580	6
7	34	RENT	ACTUAL CENSUS	1,053,513	34	9,100		24,554	212	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	11,640		24,554	271	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,053,513	34	38,500		24,554	897	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	\$		\$ 4,248	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	\$	24,554	\$ 336	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	14,412		24,554	336	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,053,513	34	6,076		24,554	142	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	1,748		24,554	41	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	3,201		24,554	75	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,053,513	34	22,798		24,554	531	6
7	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	6,544		24,554	153	7
8	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	115,317		24,554	2,688	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,053,513	34	35,973		24,554	838	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,053,513	34	43,299		24,554	1,009	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	12,821		24,554	299	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	\$		\$ 6,447	25

Ending: 12/31/16

((847) 673-6768

	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	39	Therapy Services	Direct		30	\$	\$		\$ 167,401	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					\$	\$		\$ 167,401	25

Ending: 12/31/16

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	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct			\$	\$		\$ 9,435	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					\$	\$		\$ 9,435	25

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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	First Midwest Bank		X	Mortgage			\$	2,025,000			\$	109,889	1
2													2
3													3
4													4
5					-								5
	Working Capital												
6	Assurance		X	Insurance Financing								463	6
7	First Midwest Bank		X	Line of Credit				624,393	12/11/16	3.7340		20,298	7
8					-								8
9	TOTAL Facility Related						\$	2,649,393			\$	130,650	9
	B. Non-Facility Related*												
10	Interest Income		X									(115)	10
11	Allocated from Aperion Care	X										3,405	11
12	Allocated Aperion Consulting	X										12	12
13	See Supplemental Schedule				-							1,418	13
14	TOTAL Non-Facility Related						\$				\$	4,720	14
15	TOTALS (line 9+line14)						\$	2,649,393			\$	135,370	15

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

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

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

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

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1							\$					\$	1
2													2
3													3
4													4
5													5
6													6
7	TOTAL Long-Term												7
	Working Capital												
8							\$					\$	8
9													9
10													10
11													11
12													12
13													13
14	TOTAL Working Capital												14
	B. Non-Facility Related*												
15	Allocated 8131 N Monticello	X					\$					\$	580
16	Allocated Chase Office, LLC	X											838
17													17
18													18
19													19
20	TOTAL Non-Facility Related												1,418

* 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.)

SEE ACCOUNTANTS' COMPILATION REPORT

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.			\$	28,800	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.)			\$	31,489	2
3. Under or (over) accrual (line 2 minus line 1).			\$	2,689	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	30,160	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.)			\$		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 \$ For 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.			\$	32,849	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2011	<u>27,414</u>	8		
	2012	<u>27,268</u>	9		
	2013	<u>27,908</u>	10		
	2014	<u>28,800</u>	11		
	2015	<u>29,582</u>	12		
2016 Accrual = 29582 x 1.02= 30,160 (ROUNDED)					
Allocated 8131 N Monticello = \$897					
Allocated Chase office, LLC = \$1,009					

	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

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 Jacksonville, Llc

COUNTY

Morgan

FACILITY IDPH LICENSE NUMBER

0051094

CONTACT PERSON REGARDING THIS REPORT

Steve Lavenda

TELEPHONE

(847) 236-6300

FAX #:

(847) 236-6301

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1. <u>09-17-204-013</u>	<u>Long Term Care Property</u>	\$ <u>29,582.18</u>	\$ <u>29,582.18</u>
2. <u>10-23-325-045-0000</u>	<u>Home Office Allocation</u>	\$ <u>65,893.19</u>	\$ <u>782.92</u>
3. <u>10-27-307-027-0000</u>	<u>Home Office Allocation</u>	\$ <u>40,836.48</u>	\$ <u>397.87</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>136,311.85</u></u>	\$ <u><u>30,762.97</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.

FACILITY NAME	<u>Aperion Care Jacksonville, Llc</u>	COUNTY	<u>Morgan</u>
FACILITY IDPH LICENSE NUMBER	<u>0051094</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Steve Lavenda</u>		
TELEPHONE	<u>(847) 236-6300</u>	FAX #:	<u>(847) 236-6301</u>

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

24,500

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

1

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

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

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

None

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

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

1		2		3		4	
A. Land.		Use	Square Feet	Year Acquired	Cost		
1		1021 N Church Street, LLC		2010	\$ 48,177	1	
2		Allocated from Chase Office, LLC			1,447	2	
3		TOTALS			\$ 49,624	3	

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	113		2010	1977	\$ 1,056,272	\$ 19,267	35	\$ 30,179	\$ 10,912	\$ 191,132	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2011	133,861		20	11,460	11,460	73,600	9
10	Various			2012	2,500		20	250	250	1,250	10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)								67
68	Related Party Allocations (Pages 12H & 12I)		80,014	2,416		2,052	(364)	6,755	68
69	Financial Statement Depreciation			248,848			(248,848)		69
70	TOTAL (lines 4 thru 69)		\$ 1,272,647	\$ 270,531		\$ 43,941	\$ (226,590)	\$ 272,737	70

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

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

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		\$ 1,272,647	\$ 270,531		\$ 43,941	\$ (226,590)	\$ 272,737	1
2	Removed & Installed New Dry Wall, Tile, Exhaust Fans, Shower H	2013	20,000		20	1,000	1,000	3,917	2
3	Bathroom Plumbing - Hooked Up Lavs, Stools & Showers	2013	5,544		20	277	277	1,016	3
4	Installed 36 Downspouts To Storm Sewer	2013	21,467		20	1,073	1,073	3,846	4
5	Repaired Bathroom Plumbing In Hall 300	2013	9,973		20	499	499	1,662	5
6	Overbed Lighting	2013	5,484		20	1,097	1,097	3,656	6
7	Installed New Flooring In 300 Hall	2013	3,626		20	181	181	604	7
8	Cubicle Curtains	2013	3,624		20	725	725	2,476	8
9	Installed 26 Overbed Lights	2013	5,412		20	271	271	1,037	9
10	B&M Services Water Heater	2014	6,996		20	350	350	962	10
11	Econocare#42712- Resident Room Custom Millwork Wardrobes	2014	29,317		20	5,863	5,863	17,590	11
12	Masonry	2014	7,000		20	350	350	846	12
13	Repipe Drain In Kitchen Floor	2014	4,030		20	202	202	504	13
14	Sign Set Into Concrete	2014	3,953		20	264	264	659	14
15	Telephone Cables	2014	5,800		20	290	290	628	15
16	Sidewalks - Newman-Allen/ Farnsworth	2014	2,522		20	168	168	350	16
17	Cabinets, Tops, Wallcovering, Handrails - Newman-Allen/ Farnsw	2014	94,416		20	18,883	18,883	39,340	17
18	Walls, Masonry, Windows, Doors, Ceilings, Flooring - Newman-A	2014	1,326,426		20	66,321	66,321	138,169	18
19	2 Data Lines In Therapy Rm, Data Lines In Dining Rm Kiosks	2015	2,800		20	560	560	1,120	19
20	New Doors And Hardware For Entire Facility	2015	34,850		20	1,743	1,743	3,340	20
21	Plumbing And Install Boost Hot Water Heater	2015	4,167		20	208	208	399	21
22	Installed 3 Stone Flower Beds, 9 Dwarf Bushes, 3 Trees	2015	15,500		20	1,033	1,033	1,722	22
23	Remove And Replace 2 Doors And Hardware	2015	6,691		20	335	335	530	23
24	Install 2 New Ptacs	2015	4,650		20	233	233	349	24
25	Replaced Bay Assembly In Alarm	2015	2,792		20	140	140	163	25
26	7 Locksets & 2 Closers	2016	3,239		20	162	162	162	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,902,926	\$ 270,531		\$ 146,167	\$ (124,364)	\$ 497,785	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 2,902,926	\$ 270,531		\$ 146,167	\$ (124,364)	\$ 497,785	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
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18									18
19									19
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21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,902,926	\$ 270,531		\$ 146,167	\$ (124,364)	\$ 497,785	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 12C, Carried Forward		\$ 2,902,926	\$ 270,531		\$ 146,167	\$ (124,364)	\$ 497,785	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,902,926	\$ 270,531		\$ 146,167	\$ (124,364)	\$ 497,785	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		\$ 2,902,926	\$ 270,531		\$ 146,167	\$ (124,364)	\$ 497,785	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,902,926	\$ 270,531		\$ 146,167	\$ (124,364)	\$ 497,785	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									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)		\$	\$		\$	\$	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$	\$		\$	\$	\$	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
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21									21
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Related Party		\$	\$		\$	\$	\$	1
2 Buildings:								2
3 Allocated from 8131 N Monticello	2010		277	35	241	(36)	2,497	3
4 Allocated From Chase Office, LLC	2016	13,024	139	35	139		139	4
5								5
6								6
7								7
8 Leasehold Improvements:								8
9 Allocated from Aperion Care	2010	697	112	20	35	(77)	243	9
10 Allocated from Aperion Care	2012	197	15	20	10	(5)	49	10
11 Allocated from Aperion Care	2013	84	9	20	4	(5)	17	11
12								12
13 Allocated from 8131 N Monticello	2010		489	20	211	(278)	2,210	13
14 Allocated from 8131 N Monticello	2013			20	37	37	225	14
15								15
16 Allocated From Chase Office, LLC	2016	66,012	1,375	20	1,375		1,375	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)		\$ 80,014	\$ 2,416		\$ 2,052	\$ (364)	\$ 6,755	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		\$ 80,014	\$ 2,416		\$ 2,052	\$ (364)	\$ 6,755	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
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 80,014	\$ 2,416		\$ 2,052	\$ (364)	\$ 6,755	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	\$ 609,105	\$ 475	\$ 81,546	\$ 81,071	10	\$ 324,180	71
72	Current Year Purchases	52,146	1,467	3,337	1,870	10	3,337	72
73	Fully Depreciated Assets	26,406				10	26,406	73
74								74
75	TOTALS	\$ 687,657	\$ 1,942	\$ 84,883	\$ 82,941		\$ 353,924	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		2008 DODGE GRAND CARAVA	2014	\$ 7,297	\$	\$ 1,303	\$ 1,303	5	\$ 4,258	76
77		Allocated from Aperion Care	2014	780	158	158		5	350	77
78		Allocated from Aperion Consultii	2015	540	105	108	3	5	216	78
79										79
80	TOTALS			\$ 8,617	\$ 263	\$ 1,569	\$ 1,306		\$ 4,824	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)	\$ 3,648,824	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 272,736	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 232,619	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (40,117)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 856,533	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	Plumbing	\$ 711	92
93			93
94			94
95		\$ 711	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

YES

X

NO
- If NO, see instructions.

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Allocated from 8131 N Monticello				212			5
6								6
7	TOTAL				\$ 212			7

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

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

9. Option to Buy: YES NO Terms: *

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

15. Is Movable equipment rental included in building rental? YES NO
16. Rental Amount for movable equipment: \$ 11,005 Description: See Attached Schedule
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2010 Ford E-350	\$ 597	\$ 4,777	17
18	Allocated from Aperion Care			65	18
19	Allocated from Aperion Consulting			284	19
20					20
21	TOTAL		\$ 597	\$ 5,126	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.)

		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	\$		\$ 86,613	\$		\$ 86,613	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			18,905			18,905	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			75,383			75,383	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				47,312		47,312	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					12,300	23,634		35,934	13
14	TOTAL			\$		\$ 193,201	\$ 70,946		\$ 264,147	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	\$ 69,370	\$ 225,476	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	951,661	951,661	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	130,099	130,099	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	200,000	200,000	8
9	Other(specify): <u>See Attached Schedule</u>	17,681	30,249	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,368,811	\$ 1,537,485	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		312,840	13
14	Buildings, at Historical Cost		510,132	14
15	Leasehold Improvements, at Historical Cost	1,772,871	1,834,740	15
16	Equipment, at Historical Cost	358,158	724,676	16
17	Accumulated Depreciation (book methods)	(664,651)	(1,152,650)	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>	827,049	957,786	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,293,427	\$ 3,187,524	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,662,238	\$ 4,725,009	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 330,139	\$ 330,139	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	624,393	624,393	29
30	Accrued Salaries Payable	100,278	100,278	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,415	5,415	31
32	Accrued Real Estate Taxes(Sch.IX-B)		30,160	32
33	Accrued Interest Payable	1,987	10,842	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	2,465	2,465	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,064,677	\$ 1,103,692	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,025,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	4,465,787	4,374,571	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,465,787	\$ 6,399,571	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,530,464	\$ 7,503,263	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,868,226)	\$ (2,778,254)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,662,238	\$ 4,725,009	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (999,298)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (999,298)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(855,595)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(13,333)	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)	\$ (868,928)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (1,868,226)	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	\$ 4,424,455	1
2	Discounts and Allowances for all Levels	(436,414)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,988,041	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	66,188	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 66,188	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	1,874	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	1,052	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,926	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	115	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 115	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,057,270	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	702,859	31
32	Health Care	1,605,738	32
33	General Administration	1,505,909	33
	B. Capital Expense		
34	Ownership	604,465	34
	C. Ancillary Expense		
35	Special Cost Centers	295,632	35
36	Provider Participation Fee	198,262	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,912,865	40
41	Income before Income Taxes (line 30 minus line 40)**	(855,595)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (855,595)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,535,948	44
45	Private Pay - Net Inpatient Revenue	342,895	45
46	Medicare - Net Inpatient Revenue	621,054	46
47	Other-(specify) Insurance	488,144	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,988,041	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	1,603	1,838	\$ 76,936	\$ 41.86	1
2	Assistant Director of Nursing					2
3	Registered Nurses	4,520	4,735	145,663	30.76	3
4	Licensed Practical Nurses	15,766	16,871	397,329	23.55	4
5	CNAs & Orderlies	37,076	39,512	497,151	12.58	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,243	2,832	41,061	14.50	8
9	Activity Director	1,996	2,196	33,265	15.15	9
10	Activity Assistants	3,237	3,602	32,633	9.06	10
11	Social Service Workers	3,606	3,846	87,437	22.73	11
12	Dietician					12
13	Food Service Supervisor	2,056	2,195	33,313	15.18	13
14	Head Cook	6,756	7,667	79,702	10.40	14
15	Cook Helpers/Assistants	3,382	3,779	37,869	10.02	15
16	Dishwashers					16
17	Maintenance Workers	3,072	3,463	41,759	12.06	17
18	Housekeepers	9,699	10,643	103,180	9.69	18
19	Laundry	4,343	4,818	43,343	9.00	19
20	Administrator	1,623	1,766	75,874	42.96	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,012	3,253	63,745	19.60	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)	2,492	2,582	29,512	11.43	33
34	TOTAL (lines 1 - 33)	106,482	115,598	\$ 1,819,772 *	\$ 15.74	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	160	\$ 8,808	01-03	35
36	Medical Director	Monthly	20,400	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	1,479	110,986	10-03	38
39	Pharmacist Consultant	147	7,335	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	23	1,170	11-03	44
45	Social Service Consultant	26	1,364	12-03	45
46	Other(specify) <u>Respiratory Therapy</u>	Monthly	195	10a-03	46
47	<u>Psychiatric MD</u>	Monthly	6,000	10-03	47
48					48
49	TOTAL (lines 35 - 48)	1,836	\$ 156,258		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	Monthly	\$ 2,508	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$ 2,508		53

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

** See instructions.

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

0051094

Report Period Beginning: 01/01/16

Ending: 12/31/16

Facility Name & ID Number		Aperion Care Jacksonville, Llc		STATE OF ILLINOIS				Page 22
		#	0051094	Report Period Beginning:	01/01/16	Ending:	12/31/16	

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?
If YES, give association name and amount.

Yes
ICLTC \$15,563.24

(3)

Did the nursing home make political contributions or payments to a political action organization?
If YES, have these costs been properly adjusted out of the cost report?

Yes
Yes

(4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?
If YES, what is the capacity?

No
N/A

(5)

Have you properly capitalized all major repairs and equipment purchases?
What was the average life used for new equipment added during this period?

Yes
10 Years

(6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 8,228
Line 10

(7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?
If NO, attach a complete explanation.

Yes

(8)

Are you presently operating under a sale and leaseback arrangement?
If YES, give effective date of lease.

No
Yes

(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
If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

X
N/A

(11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.
This amount is to be recorded on line 42 of Schedule V.

\$ 198,262

(12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?
If YES, attach an explanation of the allocation.

No

(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?
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.

No

(15)

Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V.
Has any meal income been offset against related costs?

\$ 1,456
No
Indicate the amount. \$ N/A

(16)

Travel and Transportation
a. Are there costs included for out-of-state travel?
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents?
If YES, please indicate the amount of income earned from such a program during this reporting period.
c. What percent of all travel expense relates to transportation of nurses and patients?
d. Have vehicle usage logs been maintained?
e. Are all vehicles stored at the nursing home during the night and all other times when not in use?
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?
g. Does the facility transport residents to and from day training?
Indicate the amount of income earned from providing such transportation during this reporting period.

No
No
100% In 1.
No
No
Yes
No
N/A

(17)

Has an audit been performed by an independent certified public accounting firm?
Firm Name:

No
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.
Attach invoices and a summary of services for all architect and appraisal fees

Yes