

		FOR BHF USE					

LL1

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

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

I. IDPH License ID Number: <u>0050500</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																							
Facility Name: <u>Aperion Care Oak Lawn, 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>9401 South Ridgeland</u> <u>Oak Lawn</u> <u>60453</u>																									
Number City Zip Code																									
County: <u>Cook</u>																									
Telephone Number: <u>(708) 449-9090</u> Fax # <u>(708) 449-7070</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></td></tr><tr><td rowspan="5">Paid Preparer</td><td>(Signed) _____ *</td></tr><tr><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) _____		Paid Preparer	(Signed) _____ *	* 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>											
Officer or Administrator of Provider	(Signed) _____																								
	(Type or Print Name) _____																								
	(Title) _____																								
Paid Preparer	(Signed) _____ *																								
	* 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>																								
Date of Initial License for Current Owners: <u>11/23/2010</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>																									

Facility Name & ID Number Aperion Care Oak Lawn, Llc

0050500 Report Period Beginning: 01/01/16 Ending: 12/31/16

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>134</u>	Skilled (SNF)	<u>134</u>	<u>49,044</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>134</u>	TOTALS	<u>134</u>	<u>49,044</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>21,220</u>	<u>2,334</u>	<u>20,458</u>	<u>44,012</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>21,220</u>	<u>2,334</u>	<u>20,458</u>	<u>44,012</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 89.74%

D. How many bed-hold days during this year were paid by the Department?

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

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?

YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 11/23/2010

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 11/23/2010 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number
of beds certified 134 and days of care provided 4,286

Medicare Intermediary CGS Administrators

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED
CASH* ☐ CASH* ☐

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

Tax Year: 12/31/2016 Fiscal Year: 12/31/2016

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc # 0050500 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	245,612	24,645	33,330	303,587		303,587	(11,794)	291,793			1
2	Food Purchase		256,810		256,810		256,810	(8,696)	248,114			2
3	Housekeeping	5,459	4,410	259,948	269,817		269,817		269,817			3
4	Laundry	42,213	3,654	125,104	170,971		170,971		170,971			4
5	Heat and Other Utilities			131,010	131,010		131,010	(4,729)	126,281			5
6	Maintenance	77,362	15,853	163,394	256,609		256,609	4,716	261,325			6
7	Other (specify):*							2,980	2,980			7
8	TOTAL General Services	370,646	305,372	712,786	1,388,804		1,388,804	(17,523)	1,371,281			8
	B. Health Care and Programs											
9	Medical Director			65,500	65,500		65,500		65,500			9
10	Nursing and Medical Records	2,663,430	169,501	110,752	2,943,683		2,943,683	(54,970)	2,888,713			10
10a	Therapy	131,487	1,545	2,190	135,222		135,222		135,222			10a
11	Activities	110,502	6,752	3,107	120,361		120,361		120,361			11
12	Social Services	200,880			200,880		200,880		200,880			12
13	CNA Training											13
14	Program Transportation			6,465	6,465		6,465		6,465			14
15	Other (specify):*							5,572	5,572			15
16	TOTAL Health Care and Programs	3,106,299	177,798	188,014	3,472,111		3,472,111	(49,398)	3,422,713			16
	C. General Administration											
17	Administrative	107,278		465,287	572,565		572,565	(391,010)	181,555			17
18	Directors Fees											18
19	Professional Services			508,236	508,236	(4,500)	503,736	(314,426)	189,310			19
20	Dues, Fees, Subscriptions & Promotions			124,968	124,968		124,968	(67,800)	57,168			20
21	Clerical & General Office Expenses	156,908		158,881	315,789		315,789	40,910	356,699			21
22	Employee Benefits & Payroll Taxes			472,949	472,949		472,949		472,949			22
23	Inservice Training & Education											23
24	Travel and Seminar			10,317	10,317		10,317	3,371	13,688			24
25	Other Admin. Staff Transportation			8,550	8,550		8,550	14,163	22,713			25
26	Insurance-Prop.Liab.Malpractice			266,479	266,479		266,479	21,701	288,180			26
27	Other (specify):*							18,543	18,543			27
28	TOTAL General Administration	264,186		2,015,667	2,279,853	(4,500)	2,275,353	(674,547)	1,600,806			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,741,131	483,170	2,916,467	7,140,768	(4,500)	7,136,268	(741,468)	6,394,800			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			321,685	321,685		321,685	248,772	570,457			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			63,735	63,735		63,735	509,620	573,355			32
33	Real Estate Taxes			387,268	387,268	4,500	391,768	3,417	395,185			33
34	Rent-Facility & Grounds			1,142,575	1,142,575		1,142,575	(1,141,907)	668			34
35	Rent-Equipment & Vehicles			15,643	15,643		15,643	2,106	17,749			35
36	Other (specify):*			6,478	6,478		6,478	56,041	62,519			36
37	TOTAL Ownership			1,937,384	1,937,384	4,500	1,941,884	(321,950)	1,619,934			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		198,450	680,398	878,848		878,848	(49,858)	828,990			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			318,294	318,294		318,294		318,294			42
43	Other (specify):*			65,827	65,827		65,827	(65,827)				43
44	TOTAL Special Cost Centers		198,450	1,064,519	1,262,969		1,262,969	(115,685)	1,147,284			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,741,131	681,620	5,918,370	10,341,121		10,341,121	(1,179,104)	9,162,017			45

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

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(5,703)	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	32,203	30		9
10	Interest and Other Investment Income	(10,778)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(136)	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	(925)	21		18
19	Entertainment	(6,929)	21		19
20	Contributions	(70,716)	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	(72,397)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(4,824)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,224,095)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,364,300)		\$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	185,196		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 185,196		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,179,104)		37

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

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

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

Report Period Beginning:

Ending:

ID#

0050500

01/01/16

12/31/16

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Veterans Expense	\$ (4,893)	10	1
2	Marketing Expense	(12,500)	43	2
3	Advertising / Marketing	(39,616)	43	3
4	Marketing Food	(9,683)	43	4
5	Promotional Products	(4,028)	43	5
6	Bank Charges	(10,234)	21	6
7	Theft & Damage Loss	(1,581)	21	7
8	Amortization	(6,478)	36	8
9	Vending Income	(1,200)	02	9
10	Bldg. Co. - Amortization	(149,260)	36	10
11	Bldg. Co. - Bank Charges	(250)	21	11
12	Bldg. Co. - License and Fees	(89)	20	12
13	Bldg. Co. - Other Professional	(4,967)	19	13
14	PAC Dues	(5,575)	20	14
15	Non-allowable Legal	(1,298)	19	15
16	Additional R&M	17,675	06	16
17	Prepayment Penalty	(962,377)	21	17
18	Credit Card Processing	(62)	21	18
19	Bldg Co- Accounting Fees	(11,325)	19	19
20	Capitalized R&M	(15,989)	06	20
21	Chamber of Commerce	(365)	20	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	(1,224,095)		49

ID#

0050500

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 Oak Lawn, Llc # 0050500 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				(11,794)								(11,794)	1
2	Food Purchase	(1,336)		290	(7,650)								(8,696)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(5,703)		53			318	603					(4,729)	5
6	Maintenance	1,686		1,172	685		571	602					4,716	6
7	Other (specify):*			53	2,673			254					2,980	7
8	TOTAL General Services	(5,353)		1,568	(16,086)		889	1,459					(17,523)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(4,893)		5,270	(55,347)								(54,970)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			317	5,255								5,572	15
16	TOTAL Health Care and Programs	(4,893)		5,587	(50,092)								(49,398)	16
	C. General Administration													
17	Administrative			(393,432)		2,422							(391,010)	17
18	Directors Fees													18
19	Professional Services	(17,590)	16,292	(169,813)	1,151	(140,343)	1,085	73			(5,280)		(314,426)	19
20	Fees, Subscriptions & Promotions	(76,745)	89	6,466	1,860	396		134					(67,800)	20
21	Clerical & General Office Expenses	(1,059,579)	962,627	37,172	614	98,379	745	952					40,910	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			2,013	1,301	57							3,371	24
25	Other Admin. Staff Transportation			7,264	5,390	1,509							14,163	25
26	Insurance-Prop.Liab.Malpractice		18,828	2,600				273					21,701	26
27	Other (specify):*			6,832		11,711							18,543	27
28	TOTAL General Administration	(1,153,914)	997,836	(500,898)	10,316	(25,869)	1,829	1,433			(5,280)		(674,547)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(1,164,160)	997,836	(493,743)	(55,862)	(25,869)	2,719	2,891			(5,280)		(741,468)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Oak Lawn, Llc # 0050500 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	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	32,203	208,282	1,723	264	103	1,380	4,818					248,772	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(10,778)	511,730	6,104	21		1,040	1,503					509,620	32
33	Real Estate Taxes						1,608	1,809					3,417	33
34	Rent-Facility & Grounds		(1,101,288)	750			(7,370)	(34,000)					(1,141,907)	34
35	Rent-Equipment & Vehicles			117	510	458	486	536					2,106	35
36	Other (specify):*	(155,738)	211,779										56,041	36
37	TOTAL Ownership	(134,313)	(169,497)	8,694	795	561	(2,855)	(25,335)					(321,950)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(49,858)				(49,858)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(65,827)											(65,827)	43
44	TOTAL Special Cost Centers	(65,827)							(49,858)				(115,685)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,364,300)	828,339	(485,048)	(55,068)	(25,308)	(136)	(22,444)	(49,858)		(5,280)		(1,179,104)	45

VII. RELATED PARTIES

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

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

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental Income	\$ 1,101,288	CNR Realty	100.00%	\$	\$ (1,101,288)	1
2	V	32	Interest Income	202	CNR Realty	100.00%		(202)	2
3	V	36	Amortization		CNR Realty	100.00%	149,260	149,260	3
4	V	21	Bank Charges		CNR Realty	100.00%	250	250	4
5	V	30	Depreciation		CNR Realty	100.00%	208,282	208,282	5
6	V	36	Insurance Expense - MIP		CNR Realty	100.00%	62,519	62,519	6
7	V	32	Interest Expense		CNR Realty	100.00%	511,932	511,932	7
8	V	33	Real Estate Taxes	395,262	CNR Realty	100.00%	395,262		8
9	V	19	Professional Fees		CNR Realty	100.00%	4,967	4,967	9
10	V	19	Accounting Fees		CNR Realty	100.00%	11,325	11,325	10
11	V	20	Licenses and Fees		CNR Realty	100.00%	89	89	11
12	V	21	Prepayment Penalty		CNR Realty	100.00%	962,377	962,377	12
13	V	26	Insurance Expense		CNR Realty	100.00%	18,828	18,828	13
14	Total			\$ 1,496,752			\$ 2,325,091	\$ * 828,339	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%	\$ 290	\$ 290	15
16	V	5	UTILITIES		APERION CARE, INC.	100.00%	53	53	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	1,172	1,172	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	53	53	18
19	V	10	SALARY- NURSE		APERION CARE, INC.	100.00%	5,270	5,270	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	317	317	20
21	V	17	ADMINISTRATIVE		APERION CARE, INC.	100.00%	71,855	71,855	21
22	V	19	PROFESSIONAL FEES		APERION CARE, INC.	100.00%	2,887	2,887	22
23	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	6,466	6,466	23
24	V	21	CLERICAL & GENERAL		APERION CARE, INC.	100.00%	37,172	37,172	24
25	V	24	SEMINARS		APERION CARE, INC.	100.00%	2,013	2,013	25
26	V	25	AUTO AND TRAVEL		APERION CARE, INC.	100.00%	7,264	7,264	26
27	V	26	INSURANCE		APERION CARE, INC.	100.00%	2,600	2,600	27
28	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	6,832	6,832	28
29	V	30	DEPRECIATION		APERION CARE, INC.	100.00%	1,723	1,723	29
30	V	32	INTEREST		APERION CARE, INC.	100.00%	6,104	6,104	30
31	V	34	RENT		APERION CARE, INC.	100.00%	750	750	31
32	V	35	EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	117	117	32
33	V				APERION CARE, INC.	100.00%			33
34	V				APERION CARE, INC.	100.00%			34
35	V	17	MANAGEMENT FEE	465,287	APERION CARE, INC.	100.00%		(465,287)	35
36	V	19	HOME OFFICE	172,700	APERION CARE, INC.	100.00%		(172,700)	36
37	V				APERION CARE, INC.				37
38	V								38
39	Total			\$ 637,987			\$ 152,939	\$ * (485,048)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	DIETARY	\$	APERION CONSULTING, LLC	100.00%	\$ 12,686	\$ 12,686	15
16	V	6	REPAIRS & MAINTENANCE		APERION CONSULTING, LLC	100.00%	7,385	7,385	16
17	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC	100.00%	2,673	2,673	17
18	V	10	SALARY NURSE		APERION CONSULTING, LLC	100.00%	39,353	39,353	18
19	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	5,255	5,255	19
20	V	19	PROFESSIONAL FEES		APERION CONSULTING, LLC	100.00%	1,151	1,151	20
21	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC	100.00%	1,860	1,860	21
22	V	21	CLERICAL & GENERAL		APERION CONSULTING, LLC	100.00%	614	614	22
23	V	24	SEMINARS		APERION CONSULTING, LLC	100.00%	1,301	1,301	23
24	V	25	AUTO AND TRAVEL		APERION CONSULTING, LLC	100.00%	5,390	5,390	24
25	V	30	DEPRECIATION		APERION CONSULTING, LLC	100.00%	264	264	25
26	V	32	INTEREST		APERION CONSULTING, LLC	100.00%	21	21	26
27	V	35	AUTO LEASE		APERION CONSULTING, LLC	100.00%	510	510	27
28	V				APERION CONSULTING, LLC	100.00%			28
29	V				APERION CONSULTING, LLC	100.00%			29
30	V				APERION CONSULTING, LLC	100.00%			30
31	V				APERION CONSULTING, LLC	100.00%			31
32	V				APERION CONSULTING, LLC	100.00%			32
33	V				APERION CONSULTING, LLC	100.00%			33
34	V	10	CONSULTING	94,700	APERION CONSULTING, LLC	100.00%		(94,700)	34
35	V	01	DIETICIAN	24,480	APERION CONSULTING, LLC	100.00%		(24,480)	35
36	V	02	FOOD SERVICE	7,650	APERION CONSULTING, LLC	100.00%		(7,650)	36
37	V	06	PAINTER		APERION CONSULTING, LLC	100.00%			37
38	V	06	PROJECT MANAGER	6,700	APERION CONSULTING, LLC	100.00%		(6,700)	38
39	Total			\$ 133,530			\$ 78,462	\$ * (55,068)	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%	\$ 2,422	\$ 2,422	15
16	V	19	PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	1,902	1,902	16
17	V	20	FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	396	396	17
18	V	21	CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	98,379	98,379	18
19	V	24	SEMINARS		APERION FINANCIAL, LLC	100.00%	57	57	19
20	V	25	AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	1,509	1,509	20
21	V	27	EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	11,711	11,711	21
22	V	30	DEPRECIATION		APERION FINANCIAL, LLC	100.00%	103	103	22
23	V	35	EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	458	458	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	142,245	APERION FINANCIAL, LLC	100.00%		(142,245)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 142,245			\$ 116,937	\$ * (25,308)	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%	\$ 318	\$ 318	15
16	V	6	REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		571	571	16
17	V	19	PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		1,085	1,085	17
18	V	21	OFFICE EXPENSE		8131 N. MONTICELLO, LLC		745	745	18
19	V	30	DEPRECIATION		8131 N. MONTICELLO, LLC		1,380	1,380	19
20	V	32	INTEREST EXPENSE		8131 N. MONTICELLO, LLC		1,040	1,040	20
21	V	34	RENT		8131 N. MONTICELLO, LLC		380	380	21
22	V	35	EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		486	486	22
23	V	33	REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		1,608	1,608	23
24	V								24
25	V								25
26	V	34	RENT	7,000	8131 N. MONTICELLO, LLC			(7,000)	26
27	V	34	RENT	750	8131 N. MONTICELLO, LLC			(750)	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			\$ 7,750			\$ 7,614	\$ * (136)	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%	\$ 603	\$ 603	15
16	V	6	REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		602	602	16
17	V	7	HOUSEKEEPING		CHASE OFFICE,LLC		254	254	17
18	V	19	PROFESSIONAL FEES		CHASE OFFICE,LLC		73	73	18
19	V	20	DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		134	134	19
20	V	21	OFFICE EXPENSE		CHASE OFFICE,LLC		952	952	20
21	V	26	INSURANCE		CHASE OFFICE,LLC		273	273	21
22	V	30	DEPRECIATION		CHASE OFFICE,LLC		4,818	4,818	22
23	V	32	INTEREST EXPENSE		CHASE OFFICE,LLC		1,503	1,503	23
24	V	33	REAL ESTATE TAXES		CHASE OFFICE,LLC		1,809	1,809	24
25	V	35	EQUIPMENT RENTAL		CHASE OFFICE,LLC		536	536	25
26	V	34	RENT	34,000	CHASE OFFICE,LLC			(34,000)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 34,000			\$ 11,556	\$ * (22,444)	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	\$ 667,442	Renewal Rehab	100.00%	\$ 617,584	\$ (49,858)	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			\$ 667,442			\$ 617,584	\$ * (49,858)	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	4	Laundry Services	\$ 125,104	EcoBrite Linen	100.00%	\$ 125,104	\$	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			\$ 125,104			\$ 125,104	\$ *	39

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

VII. RELATED PARTIES (continued)

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

X YES NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Payroll Services	\$ 22,000	ProPay LLC	24.00%	\$ 16,720	\$ (5,280)	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			\$ 22,000			\$ 16,720	\$ * (5,280)	39

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

VII. RELATED PARTIES (continued)

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

☐ YES

☐ NO

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	DECLARATION OF TRUST OF YOSEF MEYSTEL	11.00%	Aperion Care Amboy	Amboy	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	1
2	DAVID BERKOWITZ REVOCABLE TRUST	23.50%	Aperion Care Bloomington	Bloomington	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3	JAY MEYSTEL TRUST	12.50%	Aperion Care Bridgeport	Bridgeport	4655 W CHASE AVE	LINCOLNWOOD	HOME OFFICE, BUILDING C	3
4	257 LIMITED PARTNERSHIP	4.00%	Aperion Care Burbank	Burbank	PROPAY	EVANSTON	PAYROLL SERVICES	4
5	1219 LIMITED PARTNERSHIP	2.00%	Aperion Care Chicago Heights	Chicago Heights	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	5
6	42170 LIMITED PARTNERSHIP	2.00%	Aperion Care Colfax	Colfax	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	6
7	CONCORD SNF EQUITY PARTNERS, LLC	45.00%	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 Jacksonville	Jacksonville	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	16
17			Aperion Care Kokomo	Kokomo, IN	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	17
18			Aperion Care Litchfield	Litchfield	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	18
19			Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	19
20			Aperion Care Moline	East Moline	HEIGHTS CROSSING ASSISTED	BROCKTON, MA	ALF	20
21			Aperion Care Peru	Peru, IN	PHARMORE	SKOKIE	PHARMACY	21
22			Aperion Care Plum Grove	Palatine	CNR REALTY	OAK LAWN	BUILDING CO	22
23			Aperion Care Spring Valley	Spring Valley				23
24			Aperion Care Springfield	Springfield				24
25			Aperion Care St. Elmo	St. Elmo				25
26			Aperion Care Tolleston Park	Gary, IN				26
27			Aperion Care Toluca	Toluca				27
28			Aperion Care Valparaiso	Valparaiso, IN				28
29			Aperion Care Wilmington	Wilmington				29
30			Burgin Manor	Olney				30

VII. RELATED PARTIES

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

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

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0%	See Attached	1.7	4.25%	Alloc Salary	\$ 8,355	17-7	1
2	Jay Meystel	Relative	Administrative	0%	See Attached	0.8	2.00%	Alloc Salary	1,290	17-7	2
3	Joel Meystel	Relative	Clerical	0%	See Attached	0.8	4.00%	Alloc Salary	3,082	21-7	3
4	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.1	3.03%	Alloc Salary	1,260	21-7	4
5	Meir Meystel	Relative	Clerical	0%	See Attached	0.3	4.35%	Alloc Salary	1,099	21-7	5
6	David Berkowitz	Relative	Administrative	0%	See Attached	1.7	4.25%	Alloc Salary	8,355	17-7	6
7	Nosson Factor	Relative	Clerical	0%	See Attached	1.4	4.26%	Alloc Salary	3,545	21-7	7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts anticipated to be considered allowable by the IL. Dept. of HFS.										11
12											12
13								TOTAL	\$ 26,986		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Ending: 12/31/16

Fax Number

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

Ending: 12/31/16

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	2	FOOD	ACTUAL CENSUS	34	\$ 6,946	\$	44,012	\$ 290	1
2	5	UTILITIES	ACTUAL CENSUS	34	1,265		44,012	53	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	34	28,061	21,169	44,012	1,172	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	34	1,271		44,012	53	4
5	10	SALARY- NURSE	ACTUAL CENSUS	34	126,141	126,141	44,012	5,270	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	34	7,576		44,012	317	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	34	1,719,984	1,519,984	44,012	71,855	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	69,096		44,012	2,887	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	34	154,783		44,012	6,466	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	34	889,796	1,222,825	44,012	37,172	10
11	24	SEMINARS	ACTUAL CENSUS	34	48,189		44,012	2,013	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	34	173,887		44,012	7,264	12
13	26	INSURANCE	ACTUAL CENSUS	34	62,237		44,012	2,600	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	34	163,535		44,012	6,832	14
15	30	DEPRECIATION	ACTUAL CENSUS	34	41,232		44,012	1,723	15
16	32	INTEREST	ACTUAL CENSUS	34	146,102		44,012	6,104	16
17	34	RENT	ACTUAL CENSUS	34	17,963		44,012	750	17
18	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	2,801		44,012	117	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 3,660,864	\$ 2,890,119		\$ 152,939	25

Ending: 12/31/16

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	1	DIETARY	PATIENT DAYS	34	\$ 303,659	\$ 303,659	44,012	\$ 12,686	1
2	6	REPAIRS & MAINTENANCE	PATIENT DAYS	34	176,775	175,516	44,012	7,385	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	34	63,982		44,012	2,673	3
4	10	SALARY NURSE	PATIENT DAYS	34	941,995	941,995	44,012	39,353	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	34	125,781		44,012	5,255	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	34	27,541		44,012	1,151	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	34	44,521		44,012	1,860	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	34	14,707		44,012	614	8
9	24	SEMINARS	PATIENT DAYS	34	31,152		44,012	1,301	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	34	129,014		44,012	5,390	10
11	30	DEPRECIATION	PATIENT DAYS	34	6,318		44,012	264	11
12	32	INTEREST	PATIENT DAYS	34	508		44,012	21	12
13	35	AUTO LEASE	PATIENT DAYS	34	12,204		44,012	510	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		\$ 78,462	25

Ending: 12/31/16

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	17	ADMINISTRATIVE	ACTUAL CENSUS	34	\$ 57,979	\$ 57,979	44,012	\$ 2,422	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	45,525		44,012	1,902	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	34	9,485		44,012	396	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	34	2,354,900	2,320,500	44,012	98,379	4
5	24	SEMINARS	ACTUAL CENSUS	34	1,360		44,012	57	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	34	36,125		44,012	1,509	6
7	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	34	280,317		44,012	11,711	7
8	30	DEPRECIATION	ACTUAL CENSUS	34	2,458		44,012	103	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	10,954		44,012	458	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		\$ 116,937	25

Ending: 12/31/16

7

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	5	UTILITIES	ACTUAL CENSUS	34	\$ 7,614	\$	44,012	\$ 318	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	34	13,676		44,012	571	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	25,960		44,012	1,085	3
4	21	OFFICE EXPENSE	ACTUAL CENSUS	34	17,828		44,012	745	4
5	30	DEPRECIATION	ACTUAL CENSUS	34	33,024		44,012	1,380	5
6	32	INTEREST EXPENSE	ACTUAL CENSUS	34	24,903		44,012	1,040	6
7	34	RENT	ACTUAL CENSUS	34	9,100		44,012	380	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	11,640		44,012	486	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	34	38,500		44,012	1,608	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	\$		\$ 7,614	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	\$	44,012	\$ 603	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	14,412		44,012	602	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,053,513	34	6,076		44,012	254	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	1,748		44,012	73	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	3,201		44,012	134	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,053,513	34	22,798		44,012	952	6
7	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	6,544		44,012	273	7
8	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	115,317		44,012	4,818	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,053,513	34	35,973		44,012	1,503	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,053,513	34	43,299		44,012	1,809	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	12,821		44,012	536	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	\$		\$ 11,556	25

Ending: 12/31/16

(847) 673-6768

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services		134	\$	\$		\$ 617,584	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				\$	\$		\$ 617,584	25

Ending: 12/31/16

()

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	4	Laundry Services		134	\$	\$		\$ 125,104	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				\$	\$		\$ 125,104	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc # 0050500 Report Period Beginning: 01/01/16 Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization ProPay HR LLC
Street Address 2201 W Main St
City / State / Zip Code Evanston, IL 60202
Phone Number (847) 905-3268
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	19	Payroll Services		134	\$	\$		\$ 16,720	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				\$	\$		\$ 16,720	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		X	Mortgage			\$	12,825,000			\$	511,932	1	
2	Note Payable		X	Auto Loan				27,851					2	
3													3	
4													4	
5					-								5	
	Working Capital													
6	First Midwest		X	Line of Credit				1,935,998				58,293	6	
7	Insurance Financing		X									5,442	7	
8					-								8	
9	TOTAL Facility Related						\$	14,788,849				\$	575,667	9
	B. Non-Facility Related*													
10	Interest Income		X									(10,778)	10	
11	Interest Income - Bldg. Co.		X									(202)	11	
12	Allocated from Aperion Care	X										6,104	12	
13	See Supplemental Schedule				-							2,564	13	
14	TOTAL Non-Facility Related						\$					\$	(2,312)	14
15	TOTALS (line 9+line14)						\$	14,788,849				\$	573,355	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 62,519 Line # 36

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

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

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

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1							\$					1	
2												2	
3												3	
4												4	
5												5	
6												6	
7	TOTAL Long-Term											7	
	Working Capital												
8							\$					8	
9												9	
10												10	
11												11	
12												12	
13												13	
14	TOTAL Working Capital											14	
	B. Non-Facility Related*												
15	Allocated Aperion Consulting	X					\$				\$	21	
16	Allocated 8131 N Monticello	X										1,040	
17	Allocated from Chase Office, LI	X										1,503	
18												18	
19												19	
20	TOTAL Non-Facility Related											2,564	

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2015 report.			\$	<u>392,071</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	<u>387,494</u>	2
3. Under or (over) accrual (line 2 minus line 1).			\$	<u>(4,577)</u>	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<u>395,262</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	<u>4,500</u>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ 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.			\$	<u>395,185</u>	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2011	<u>263,617</u>	8	
		2012	<u>279,000</u>	9	
		2013	<u>285,366</u>	10	
		2014	<u>380,659</u>	11	
		2015	<u>384,077</u>	12	
Beginning Accrual Adjusted					
2016 Accrual = 384,077 x 1.029					
Allocated from 8131 N Monticello = \$1608					
Allocated from Chase Office, LLC = \$1809					
				FOR BHF USE ONLY	
		13	FROM R. E. TAX STATEMENT FOR 2015	\$	13
		14	PLUS APPEAL COST FROM LINE 5	\$	14
		15	LESS REFUND FROM LINE 6	\$	15
		16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

FACILITY NAME	<u>Aperion Care Oak Lawn, Llc</u>	COUNTY	<u>Cook</u>
FACILITY IDPH LICENSE NUMBER	<u>0050500</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Steve Lavenda</u>		
TELEPHONE	(847) 236-6300	FAX #:	(847) 236-6301

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

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

IMPORTANT NOTICE

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

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

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

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

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

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

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

FACILITY NAME Aperion Care Oak Lawn, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050500

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

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

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?

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

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

A. Square Feet:

43,133

B. General Construction Type:

Exterior

Brick

Frame

Number of Stories

1

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

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

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

None

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

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1		2		3		4	
	Use		Square Feet		Year Acquired		Cost	
	1	CNR Realty			2012		\$ 49,613	1
	2	Allocated from 8131 N Monticello					2,594	2
	3	TOTALS					\$ 52,207	3

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

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)		143,417	4,331		3,677	(654)	12,107	68
69	Financial Statement Depreciation			321,685			(321,685)		69
70	TOTAL (lines 4 thru 69)		\$ 6,803,393	\$ 534,298		\$ 217,631	\$ (316,667)	\$ 759,190	70

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc

0050500

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,803,393	\$ 534,298		\$ 217,631	\$ (316,667)	\$ 759,190	1
2	Masonry Work	2013	37,000		20	3,700	3,700	12,642	2
3	Tuckpointing	2013	39,350		20	3,935	3,935	14,100	3
4	Smoke Detectors & Door Holders	2013	6,183		20	618	618	2,319	4
5	Condensing Unit	2013	3,288		20	329	329	1,151	5
6	Door Lamination	2013	9,590		20	959	959	3,117	6
7	Exit Signs	2013	4,360		20	436	436	1,344	7
8	Resident Rooms Cove Base, Floor Prep & Vct	2013	17,444		20	872	872	3,416	8
9	Installed Sinks In 29 Resident Rooms	2013	34,219		20	1,711	1,711	6,701	9
10	Installed Overbed Lighting In 40 Resident Rooms	2013	12,257		20	613	613	2,400	10
11	Installed Power Receptacle And Outlets In 20 Resident Rooms	2013	5,628		20	281	281	1,102	11
12	Repaired Walls & Ceiling In 20 Resident Rooms	2013	16,616		20	831	831	3,254	12
13	Resident Rooms 53-59: Patch, Caulk, Sand, And Prime Walls	2013	17,903		20	895	895	3,506	13
14	Installed Bumper Guards In Resident Rooms	2013	4,852		20	243	243	950	14
15	Sealed Floors In Resident Rooms	2013	6,548		20	327	327	1,282	15
16	Installed Cubicle Track In Resident Rooms	2013	4,883		20	244	244	956	16
17	Installed Tile, Mirrors, Vanity Lighting, Cove Base In Resident Rooms	2013	4,937		20	247	247	967	17
18	Resident Rooms: New Cove Base Installed, Floor Prep & Vct	2013	22,242		20	1,112	1,112	4,078	18
19	11 Resident Rooms: Custom Millwork With Sinks	2013	20,516		20	1,026	1,026	3,761	19
20	Overbed Lighting With Installation	2013	25,792		20	1,290	1,290	4,729	20
21	10 Resident Rooms: Installed Power Recepticle, & Relocate Cable	2013	2,914		20	146	146	534	21
22	10 Resident Rooms: Removed Sink & Closet, Repaired Walls & Ceilings	2013	7,494		20	375	375	1,374	22
23	13 Resident Rooms: Prep & Paint Walls & Door Frames, Removed Old Paint	2013	11,875		20	594	594	2,177	23
24	Installed Bumper Guards In Resident Rooms	2013	5,202		20	260	260	954	24
25	Installed 93 Cubicle Curtains In Resident Rooms	2013	4,892		20	245	245	897	25
26	Resident Bathrooms: Removed Ceramic Tile & Base Removal, Installed New Tile	2013	13,503		20	675	675	2,476	26
27	Installed 43 Mirrors & Vanity Light Fixtures In Resident Bathrooms	2013	8,393		20	420	420	1,539	27
28	Installed New Hinges On Doors In Corridors	2013	3,293		20	165	165	604	28
29	Resident Rooms: New Cove Base Installed, Floor Prep & Vct	2013	28,955		20	1,448	1,448	5,188	29
30	12 Resident Rooms: Custom Millwork With Sinks	2013	21,538		20	1,077	1,077	3,859	30
31	12 Resident Rooms: Installed Power Receptacle & Relocate Cable	2013	3,365		20	168	168	603	31
32	12 Resident Rooms: Removed Sink & Closet, Repaired Walls & Ceilings	2013	8,654		20	433	433	1,551	32
33	19 Resident Rooms: Prep & Paint Walls & Door Frames, Removed Old Paint	2013	16,442		20	822	822	2,946	33
34	TOTAL (lines 1 thru 33)		\$ 7,233,521	\$ 534,298		\$ 244,126	\$ (290,172)	\$ 855,665	34

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc

0050500

Report Period Beginning:

01/01/16

Ending:

12/31/16

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 7,233,521	\$ 534,298		\$ 244,126	\$ (290,172)	\$ 855,665	1
2	Resident Rooms: Prep & Seal Floors & Install New Cubicle Track	2013	4,684		20	234	234	839	2
3	Resident Bathrooms: Removed Ceramic Tile & Base Removal, Ins	2013	3,831		20	192	192	686	3
4	Installed New Custom Base Board Covers, Doors, & Door Frames	2013	34,571		20	1,729	1,729	6,194	4
5	Installed Glass Partition & Door For Conference Room	2013	3,200		20	160	160	520	5
6	Installed New Sprinkler Heads	2013	12,534		20	627	627	2,350	6
7	Custom Millwork, Removed & Installed New Cove Base & Vct In	2013	8,753		20	438	438	1,422	7
8	Custon Millwork In East Wing	2013	4,380		20	438	438	1,424	8
9	4 Resident Rooms: Painted Walls & Door Frames, Removed Close	2013	4,450		20	223	223	723	9
10	Installed Bumper Guards In Resident Rooms	2013	3,643		20	182	182	592	10
11	10 Resident Bathrooms: Floor Prep And Installed Sheet Vinly And	2013	8,623		20	431	431	1,401	11
12	New Custom Base Board Covers Installed In Rooms 1-27, 30-48, 5	2013	16,895		20	845	845	2,745	12
13	Furnished & Installed Exterior & Interior Bi-Part Sliding Door, E	2013	24,346		20	1,217	1,217	3,956	13
14	Resident Room Flor Prep And Installed 4" Cover Base & Vct	2013	11,921		20	596	596	1,838	14
15	31 Custom Millwork For East Wing	2013	33,051		20	1,653	1,653	5,095	15
16	Installed 106 Overbed Lights	2013	3,590		20	180	180	553	16
17	3 Resident Rooms: Relocate Cable Outlets, Removed Closet Doors	2013	3,228		20	161	161	498	17
18	13 Resident Rooms: Prep & Paint Walls	2013	11,462		20	573	573	1,767	18
19	Installed 23 Bumper Guards	2013	5,251		20	263	263	810	19
20	Installed Sheet Vinyl & Cove Base, Installed Mirror & Vanity Ligh	2013	4,345		20	217	217	670	20
21	New Base Board Covers In Front Office, Director Office, Front Lo	2013	16,449		20	822	822	2,536	21
22	Laminated 6 Doors & Installed New Latch Sets & Handles For All	2013	9,551		20	478	478	1,472	22
23	Furnish & Install Outside Corner & Cove Moldings In Dining Roc	2013	12,369		20	1,237	1,237	3,814	23
24	Paint Doors, Prep Walls & Install Wallcoverings In Corridors	2013	11,808		20	1,181	1,181	3,641	24
25	R. Difoggio 7919 - Remove/Replace Sidewalk, Sewer Pipe	2014	5,200		20	520	520	1,300	25
26	Raphael Greenspon 814559 - Circuits For Air Conditioning	2014	18,948		20	947	947	2,447	26
27	Counter With Backsplash	2014	11,516		20	576	576	1,727	27
28	R. Difoggio 6679 - Remove And Install New Sewer Pipe	2014	2,733		20	273	273	820	28
29	Remove Counters, Sinks, Walls & Install Grease Trap	2014	7,000		20	350	350	1,021	29
30	Replace Hot Water Tank In Laundry Room	2014	5,301		20	265	265	773	30
31	Install Cables For Phone System	2014	4,630		20	926	926	2,624	31
32	Install Ejector Pump In Kitchen, Install Sump Pump In Elevator H	2014	2,835		20	284	284	709	32
33	Circuits For Pumps In North & South Crawl Spaces	2014	3,268		20	163	163	381	33
34	TOTAL (lines 1 thru 33)		\$ 7,547,887	\$ 534,298		\$ 262,505	\$ (271,793)	\$ 913,015	34

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc

0050500

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 12C, Carried Forward		\$ 7,547,887	\$ 534,298		\$ 262,505	\$ (271,793)	\$ 913,015	1
2	Install 4 Sump Pits	2014	37,050		20	1,853	1,853	4,323	2
3	Bistro Wallcovering, Cabinets, Floor, Med Room Floor & Lights, S	2014	91,665		20	4,583	4,583	10,312	3
4	Bathroom Tile & Plumbing, Light Fixtures, Copy Room, Toilet, S	2014	145,856		20	7,459	7,459	15,540	4
5	Seco Refrigeration - Smoke Dampers	2014	7,385		20	369	369	769	5
6	Window Repair	2014	2,600		20	130	130	390	6
7	Repair Clogged Sewer Line	2014	2,800		20	140	140	327	7
8	Replace 45Ft Of 4" Cast Iron Pipe-Kitchen To Pit	2015	18,300		20	915	915	1,830	8
9	Replace 30Ft Of 4" Cast Iron Pipe	2015	8,000		20	400	400	800	9
10	Replaced Condenser And Motor	2015	3,578		20	179	179	268	10
11	Patch Roof Near Dining Room & Therapy Room	2015	6,400		20	320	320	640	11
12	Installed Security Cameras In East Wing, Therapy, Lobby & Dini	2015	4,673		20	234	234	350	12
13	Condensor For Air Conditioner	2015	3,554		20	178	178	252	13
14	Installed Evaporator Coil With Solenoid Valve For Walk-In Freez	2015	8,621		20	431	431	503	14
15	Installed Wood Panels In Dining Room	2015	4,530		20	227	227	245	15
16	Elevator Door	2015	8,280		20	414	414	449	16
17	1 Resident Room Door & Bathroom, Corridor Signage, Outlets	2015	8,356		20	418	418	557	17
18	Seamed Metal Roof And Installed Windows-Conference Room An	2015	40,000		20	167	167	167	18
19	Vestibule - Laid Carpeting, Relocated Elec Feed (\$56,000)	2016	44,486		20	2,100	2,100	2,100	19
20	Architects - Façade Renovation	2016	3,995		20	150	150	150	20
21	Repaired Roof	2016	5,378		20	157	157	157	21
22	Entrance - Installed Security Camera	2016	3,130		20	91	91	91	22
23	Installed Carpet - Entrance On Ne End Of Bldg (\$83,000)	2016	65,935		20	3,804	3,804	3,804	23
24	Conference Room, Office, And Vestibules-Installed Windows/Fra	2016	9,019		20	225	225	225	24
25	Replace Pipe - Storm Sewer & Catch Basin	2016	25,000		20	1,250	1,250	1,250	25
26	Entrance Northeast End Of Bldg-Installed Carpet (\$55,000)	2016	43,692		20	1,832	1,832	1,832	26
27	Installed Metal Roofing, New Flooring, New Storefront Windows,	2016	990,000		20	49,500	49,500	49,500	27
28	Removed And Replaced Concrete Walk Along 94Th St (16,000)	2016	12,710		20	636	636	800	28
29	Removed Asphalt & Public Walk, Pour New Walk (42,000)	2016	33,365		20	1,668	1,668	2,100	29
30	Nurses Station-Installed Door And Lock System	2016	4,837		20	242	242	242	30
31	Mds, Admin, Admiss Offices-Installed Credenza, Cabinets	2016	11,484		20	574	574	574	31
32	Rodded And Jetted Sewer, Repaired And Reset 10 Toilets North V	2016	8,900		20	445	445	445	32
33	Room 55 And 57 - Installed Hold Open Closer	2016	3,099		20	155	155	155	33
34	TOTAL (lines 1 thru 33)		\$ 9,214,565	\$ 534,298		\$ 343,750	\$ (190,548)	\$ 1,014,162	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12D, Carried Forward		\$ 9,214,565	\$ 534,298		\$ 343,750	\$ (190,548)	\$ 1,014,162	1
2 Entranceway - Installed Door And Lock System	2016	3,990		20	200	200	200	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)		\$ 9,218,555	\$ 534,298		\$ 343,950	\$ (190,348)	\$ 1,014,361	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
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	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		497	39	432	(65)	4,475	3
4 Allocated from Chase Office, LLC	2016	23,346	249	39	249		249	4
5								5
6								6
7								7
8 Leasehold Improvements:								8
9 Allocated from Aperion Care	2010	1,245	200	10	62	(138)	436	9
10 Allocated from Aperion Care	2012	353	27	15	18	(9)	88	10
11 Allocated from Aperion Care	2013	150	17	10	8	(9)	30	11
12								12
13 Allocated from 8131 N Monticello	2010		876	39	377	(499)	3,961	13
14 Allocated from 8131 N Monticello	2013			20	66	66	403	14
15								15
16								16
17 Allocated Chase Office, LLC	2016	118,323	2,465	20	2,465		2,465	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)		\$ 143,417	\$ 4,331		\$ 3,677	\$ (654)	\$ 12,107	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		\$ 143,417	\$ 4,331		\$ 3,677	\$ (654)	\$ 12,107	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)		\$ 143,417	\$ 4,331		\$ 3,677	\$ (654)	\$ 12,107	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	\$ 2,088,079	\$ 2,955	\$ 217,854	\$ 214,899	10	\$ 515,456	71
72	Current Year Purchases	11,748	527	987	460	10	987	72
73	Fully Depreciated Assets	22,686				10	22,686	73
74								74
75	TOTALS	\$ 2,122,513	\$ 3,482	\$ 218,841	\$ 215,359		\$ 539,130	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		GMC Passanger Van	2014	\$ 50,337	\$	\$ 7,191	\$ 7,191	5	\$ 16,180
77		Allocated from Aperion Care	2016	1,397	284	279	(5)	5	279
78		Allocated from Aperion Consulti	2016	968	188	194	6	5	194
79									
80	TOTALS			\$ 52,702	\$ 472	\$ 7,664	\$ 7,192		\$ 16,653

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)			\$	11,445,977
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	538,252
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	570,455
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	32,203
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	1,570,144

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)				
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
86		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

YES

NO
- If NO, see instructions.

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Allocated from 8131 N Monticello				380			5
6	Storage				287			6
7	TOTAL				\$ 667			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

X

NO
16. Rental Amount for movable equipment: \$ 17,240Description: See Attached Schedule
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Aperion Consulting		\$	\$ 510	17
18					18
19					19
20					20
21	TOTAL		\$ -	\$ 510	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.)

12345678										
	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	\$		\$ 272,395	\$		\$ 272,395	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			75,435			75,435	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			320,125			320,125	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				173,489		173,489	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					12,443	24,961		37,404	13
14	TOTAL			\$		\$ 680,398	\$ 198,450		\$ 878,848	14

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

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 134,727	\$ 262,680	1
2	Cash-Patient Deposits	763	763	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,890,338	1,890,338	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	197,385	206,799	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	2,886	214,467	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,226,099	\$ 2,575,047	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		590,000	13
14	Buildings, at Historical Cost		3,950,000	14
15	Leasehold Improvements, at Historical Cost	1,951,488	2,808,108	15
16	Equipment, at Historical Cost	493,691	1,028,691	16
17	Accumulated Depreciation (book methods)	(1,246,334)	(2,092,599)	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>	7,153,503	7,246,822	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,352,348	\$ 13,531,022	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,578,447	\$ 16,106,069	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 612,584	\$ 612,584	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,935,998	1,935,998	29
30	Accrued Salaries Payable	178,599	178,599	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,909	4,909	31
32	Accrued Real Estate Taxes(Sch.IX-B)		395,262	32
33	Accrued Interest Payable	6,681	62,763	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	2,128	2,128	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,740,899	\$ 3,192,243	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	27,851	27,851	39
40	Mortgage Payable		12,825,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	1,435,539		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,463,390	\$ 12,852,851	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,204,289	\$ 16,045,094	46
47	TOTAL EQUITY(page 18, line 24)	\$ 6,374,158	\$ 60,975	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,578,447	\$ 16,106,069	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 6,715,061	1
2	Restatements (describe):		2
3	<u>Rounding</u>	2	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 6,715,063	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	175,595	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	(516,500)	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)	\$ (340,905)	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)	\$ 6,374,158	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	\$ 10,797,810	1
2	Discounts and Allowances for all Levels	(531,453)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,266,357	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	209,118	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 209,118	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	1,200	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	24,451	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	2,739	19
20	Radiology and X-Ray	1,013	20
21	Other Medical Services	1,060	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 30,463	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	10,778	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 10,778	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)	\$ 10,516,716	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,388,804	31
32	Health Care	3,472,111	32
33	General Administration	2,279,853	33
	B. Capital Expense		
34	Ownership	1,937,384	34
	C. Ancillary Expense		
35	Special Cost Centers	944,675	35
36	Provider Participation Fee	318,294	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,341,121	40
41	Income before Income Taxes (line 30 minus line 40)**	175,595	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 175,595	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 4,109,224	44
45	Private Pay - Net Inpatient Revenue	553,441	45
46	Medicare - Net Inpatient Revenue	2,396,115	46
47	Other-(specify) Insurance	3,140,387	47
48	Other-(specify) Veterans	67,190	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,266,357	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	1,504	1,618	\$ 78,480	\$ 48.50	1
2	Assistant Director of Nursing	2,080	2,096	86,980	41.50	2
3	Registered Nurses	13,734	14,505	535,525	36.92	3
4	Licensed Practical Nurses	31,650	33,576	911,583	27.15	4
5	CNAs & Orderlies	74,984	80,467	1,014,537	12.61	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,987	7,642	131,487	17.21	8
9	Activity Director	1,912	2,110	29,453	13.96	9
10	Activity Assistants	5,529	6,014	58,902	9.79	10
11	Social Service Workers	8,591	8,924	200,880	22.51	11
12	Dietician					12
13	Food Service Supervisor	1,928	2,080	46,940	22.57	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,280	17,999	198,672	11.04	15
16	Dishwashers					16
17	Maintenance Workers	3,656	4,267	77,362	18.13	17
18	Housekeepers	461	524	5,459	10.42	18
19	Laundry	2,817	3,232	42,213	13.06	19
20	Administrator	2,080	2,120	107,278	50.60	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,884	2,051	29,289	14.28	23
24	Clerical	7,513	7,950	127,619	16.05	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,818	2,098	36,325	17.31	31
32	Other Health Care(specify)					32
33	Other(specify)	1,378	1,482	22,147	14.94	33
34	TOTAL (lines 1 - 33)	186,786	200,755	\$ 3,741,131 *	\$ 18.64	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	Monthly	\$ 33,330	01-03	35
36	Medical Director	Monthly	65,500	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	100,300	10-03	38
39	Pharmacist Consultant	Monthly	10,452	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	40	2,190	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	63	3,107	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	103	\$ 214,879		49

C. CONTRACT NURSES

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

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

** See instructions.

Facility Name & ID Number	Aperion Care Oak Lawn, Llc
--------------------------------------	-----------------------------------

0050500

Report Period Beginning: 01/01/16

Ending: 12/31/16

Facility Name & ID Number		Aperion Care Oak Lawn, Llc		STATE OF ILLINOIS	#	0050500	Report Period Beginning:	01/01/16	Ending:	12/31/16	Page 22
XX. GENERAL INFORMATION:											
(1)	Are nursing employees (RN,LPN,NA) represented by a union?			Yes							
(2)	Are there any dues to nursing home associations included on the cost report? If YES, give association name and amount.			Yes ICLTC \$16,895							
(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.			\$ 30,711 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 N/A							
(9)	Are you presently operating under a sublease agreement?			YES X NO							
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO 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.			\$ 318,294							
(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?			\$ 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.			No							
	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.			No \$ N/A							
	c. What percent of all travel expense relates to transportation of nurses and patients?			100% ln 14							
	d. Have vehicle usage logs been maintained?			N/A							
	e. Are all vehicles stored at the nursing home during the night and all other times when not in use?			N/A							
	f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?			N/A							
	g. Does the facility transport residents to and from day training? Indicate the amount of income earned from providing such transportation during this reporting period.			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							