

		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>0050484</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																							
Facility Name: <u>Aperion Care Plum Grove, 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>24 S. Plum Grove Road</u> <u>Palatine</u> <u>60067</u>																									
Number City Zip Code																									
County: <u>Cook</u>																									
Telephone Number: <u>(847)358-0311</u> Fax # <u>(847)358-8875</u>																									
HFS ID Number: <u></u>		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Signed) _____ *</td></tr><tr><td rowspan="4">Paid Preparer</td><td>* Subject to the attached Accountants Consulting Report (Date) _____</td></tr><tr><td>(Print Name and Title) _____</td></tr><tr><td>(Firm Name & Address) <u>Marcum, LLP</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u></td></tr><tr><td>(Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u></td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) _____	(Title) _____	(Signed) _____ *	Paid Preparer	* Subject to the attached Accountants Consulting Report (Date) _____	(Print Name and Title) _____	(Firm Name & Address) <u>Marcum, LLP</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u>	(Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u>												
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	(Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u>																								
Date of Initial License for Current Owners: <u>3/1/2009</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																							
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	☐ "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>																									

#	0050484	Report Period Beginning:	01/01/16	Ending:	12/31/16
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D. How many bed-hold days during this year were paid by the Department?

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

N/A

None

F. Does the facility maintain a daily midnight census?

Yes

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 3/1/2009

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

YES ☒ Date 3/1/2009 NO ☐

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

YES NO If YES, enter number
of beds certified 69 and days of care provided

Medicare Intermediary National Government Services

MODIFIED

ACCRUAL	X
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CASH*	
-------	--

CASH* ☐

Is your fiscal year identical to your tax year?

YES ☒ NO ☐

Tax Year: 12/31/16 **Fiscal Year:** 12/31/16

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

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					N/A
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	69	Skilled (SNF)	69	25,254	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	69	TOTALS	69	25,254	7

	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	952	837	3,569	5,358	8
9	SNF/PED					9
10	ICF	10,356	2,766	4,443	17,565	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,308	3,603	8,012	22,923	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.77%

Facility Name & ID Number Aperion Care Plum Grove, Llc # 0050484 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	161,810	12,615	23,072	197,497		197,497	(5,933)	191,564			1
2	Food Purchase		119,708		119,708		119,708	(10,569)	109,139			2
3	Housekeeping	109,423	11,353		120,776		120,776		120,776			3
4	Laundry	16,282	4,708	70,083	91,073		91,073		91,073			4
5	Heat and Other Utilities			61,430	61,430		61,430	(5,749)	55,681			5
6	Maintenance	55,573	21,619	97,171	174,363		174,363	(2,096)	172,267			6
7	Other (specify):*							1,552	1,552			7
8	TOTAL General Services	343,088	170,003	251,756	764,847		764,847	(22,795)	742,052			8
	B. Health Care and Programs											
9	Medical Director			18,000	18,000		18,000		18,000			9
10	Nursing and Medical Records	1,438,665	124,673	93,188	1,656,526		1,656,526	(66,358)	1,590,168			10
10a	Therapy	28,464	420		28,884		28,884		28,884			10a
11	Activities	67,844	6,345	628	74,817		74,817		74,817			11
12	Social Services	61,259			61,259		61,259		61,259			12
13	CNA Training											13
14	Program Transportation			568	568		568		568			14
15	Other (specify):*							2,902	2,902			15
16	TOTAL Health Care and Programs	1,596,232	131,438	112,384	1,840,054		1,840,054	(63,457)	1,776,597			16
	C. General Administration											
17	Administrative	108,447		244,438	352,885		352,885	(205,752)	147,133			17
18	Directors Fees											18
19	Professional Services			258,518	258,518	(7,250)	251,268	(161,516)	89,752			19
20	Dues, Fees, Subscriptions & Promotions			116,678	116,678		116,678	(81,741)	34,937			20
21	Clerical & General Office Expenses	33,760		144,993	178,753		178,753	(36,968)	141,785			21
22	Employee Benefits & Payroll Taxes			254,028	254,028		254,028		254,028			22
23	Inservice Training & Education											23
24	Travel and Seminar			6,925	6,925		6,925	1,757	8,682			24
25	Other Admin. Staff Transportation			2,237	2,237		2,237	7,377	9,614			25
26	Insurance-Prop.Liab.Malpractice			69,365	69,365		69,365	14,940	84,305			26
27	Other (specify):*							9,657	9,657			27
28	TOTAL General Administration	142,207		1,097,182	1,239,389	(7,250)	1,232,139	(452,246)	779,893			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,081,527	301,441	1,461,322	3,844,290	(7,250)	3,837,040	(538,498)	3,298,542			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			127,189	127,189		127,189	40,823	168,012			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			36,377	36,377		36,377	195,897	232,274			32
33	Real Estate Taxes			157,407	157,407	7,250	164,657	1,779	166,436			33
34	Rent-Facility & Grounds			402,088	402,088		402,088	(401,889)	199			34
35	Rent-Equipment & Vehicles			6,890	6,890		6,890	1,097	7,987			35
36	Other (specify):*			6,478	6,478		6,478	(6,478)	0			36
37	TOTAL Ownership			736,429	736,429	7,250	743,679	(168,772)	574,907			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		102,755	403,816	506,571		506,571	(28,944)	477,627			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			158,741	158,741		158,741		158,741			42
43	Other (specify):*			16,473	16,473		16,473	(16,473)				43
44	TOTAL Special Cost Centers		102,755	579,030	681,785		681,785	(45,417)	636,368			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,081,527	404,196	2,776,781	5,262,504		5,262,504	(752,686)	4,509,818			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	(6,257)	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	(28,878)	30		9
10	Interest and Other Investment Income	(299)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(188)	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	(3,428)	21		18
19	Entertainment	(7,054)	21		19
20	Contributions	(81,750)	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	(84,221)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,242)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(391,864)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (606,181)		\$	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)	(146,505)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (146,505)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (752,686)		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#

0050484

01/01/16

12/31/16

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Credit Card Processing	\$ (1,825)	21	1
2	Advertising/Marketing	(13,008)	43	2
3	Marketing Fees - YAM	(1,500)	43	3
4	Marketing - Food	(250)	43	4
5	Promotional Products	(1,715)	43	5
6	Bank Charges	(7,983)	21	6
7	Amortization	(6,478)	36	7
8	Bldg Co - Accounting Fees	(11,325)	19	8
9	Bldg Co - Amortization	(120,612)	36	9
10	Bldg Co - Bank Charges	(158)	21	10
11	Bldg Co - Prepayment Penalty	(215,024)	21	11
12	Capitalized R&M	(11,486)	06	12
13	Bldg Co - State Replacement Taxes	(3,232)	21	13
14	Additional R&M	11,922	06	14
15	PAC Dues	(4,604)	20	15
16	Non Allowable Legal	(2,567)	19	16
17	Collections	(2,019)	21	17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(391,864)		49

ID#

0050484

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 Plum Grove, Llc # 0050484 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				(5,933)								(5,933)	1
2	Food Purchase	(188)		151	(10,532)								(10,569)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(6,257)		28			166	314					(5,749)	5
6	Maintenance	436		611	(3,754)		298	314					(2,096)	6
7	Other (specify):*			28	1,392			132					1,552	7
8	TOTAL General Services	(6,009)		818	(18,827)		463	760					(22,795)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			2,745	(69,103)								(66,358)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			165	2,737								2,902	15
16	TOTAL Health Care and Programs			2,910	(66,367)								(63,457)	16
	C. General Administration													
17	Administrative			(207,013)		1,262							(205,752)	17
18	Directors Fees													18
19	Professional Services	(13,892)	18,575	(89,942)	599	(74,020)	565	38		(3,438)			(161,516)	19
20	Fees, Subscriptions & Promotions	(86,354)		3,368	969	206		70					(81,741)	20
21	Clerical & General Office Expenses	(327,186)	218,414	19,361	320	51,239	388	496					(36,968)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,049	678	30							1,757	24
25	Other Admin. Staff Transportation			3,784	2,807	786							7,377	25
26	Insurance-Prop.Liab.Malpractice		13,444	1,354				142					14,940	26
27	Other (specify):*			3,558		6,099							9,657	27
28	TOTAL General Administration	(427,432)	250,433	(264,482)	5,373	(14,399)	953	746		(3,438)			(452,246)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(433,441)	250,433	(260,754)	(79,820)	(14,399)	1,416	1,506		(3,438)			(538,498)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Plum Grove, Llc # 0050484 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	(28,878)	65,386	897	137	53	719	2,509					40,823	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(299)	191,681	3,179	11		542	783					195,897	32
33	Real Estate Taxes		(1)				838	942					1,779	33
34	Rent-Facility & Grounds		(371,087)	391			(7,193)	(24,000)					(401,889)	34
35	Rent-Equipment & Vehicles			61	266	238	253	279					1,097	35
36	Other (specify):*	(127,090)	120,612										(6,478)	36
37	TOTAL Ownership	(156,267)	6,591	4,528	414	291	(4,842)	(19,487)					(168,772)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(28,944)				(28,944)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(16,473)											(16,473)	43
44	TOTAL Special Cost Centers	(16,473)							(28,944)				(45,417)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(606,181)	257,024	(256,226)	(79,407)	(14,107)	(3,426)	(17,981)	(28,944)	(3,438)			(752,686)	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	Rent	\$ 371,087	PG Realty	100.00%	\$	\$(371,087)	1
2	V	33	Rent Income - RE Tax	157,408	PG Realty	100.00%		(157,408)	2
3	V	32	Interest	184	PG Realty	100.00%	191,865	191,681	3
4	V	36	Amortization		PG Realty	100.00%	120,612	120,612	4
5	V	30	Depreciation		PG Realty	100.00%	65,386	65,386	5
6	V	26	Insurance		PG Realty	100.00%	13,444	13,444	6
7	V	21	Bank Charges		PG Realty	100.00%	158	158	7
8	V	21	State Replacement Taxes		PG Realty	100.00%	3,232	3,232	8
9	V	33	Real Estate Taxes		PG Realty	100.00%	157,407	157,407	9
10	V	19	Accounting Fees		PG Realty	100.00%	11,325	11,325	10
11	V	21	Prepayment Penalty		PG Realty	100.00%	215,024	215,024	11
12	V	19	Professional Fees - Appraisal Fee		PG Realty	100.00%	7,250	7,250	12
13	V								13
14	Total			\$ 528,679			\$ 785,703	\$ * 257,024	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%	\$ 151	\$ 151	15
16	V	5	UTILITIES		APERION CARE, INC.	100.00%	28	28	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	611	611	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	28	28	18
19	V	10	SALARY- NURSE		APERION CARE, INC.	100.00%	2,745	2,745	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	165	165	20
21	V	17	ADMINISTRATIVE		APERION CARE, INC.	100.00%	37,424	37,424	21
22	V	19	PROFESSIONAL FEES		APERION CARE, INC.	100.00%	1,503	1,503	22
23	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	3,368	3,368	23
24	V	21	CLERICAL & GENERAL		APERION CARE, INC.	100.00%	19,361	19,361	24
25	V	24	SEMINARS		APERION CARE, INC.	100.00%	1,049	1,049	25
26	V	25	AUTO AND TRAVEL		APERION CARE, INC.	100.00%	3,784	3,784	26
27	V	26	INSURANCE		APERION CARE, INC.	100.00%	1,354	1,354	27
28	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	3,558	3,558	28
29	V	30	DEPRECIATION		APERION CARE, INC.	100.00%	897	897	29
30	V	32	INTEREST		APERION CARE, INC.	100.00%	3,179	3,179	30
31	V	34	RENT		APERION CARE, INC.	100.00%	391	391	31
32	V	35	EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	61	61	32
33	V				APERION CARE, INC.	100.00%			33
34	V				APERION CARE, INC.	100.00%			34
35	V	17	MANAGEMENT FEE	244,438	APERION CARE, INC.	100.00%		(244,438)	35
36	V	19	HOME OFFICE	91,445	APERION CARE, INC.	100.00%		(91,445)	36
37	V				APERION CARE, INC.				37
38	V								38
39	Total			\$ 335,883			\$ 79,657	\$ * (256,226)	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%	\$ 6,607	\$ 6,607	15
16	V	6	REPAIRS & MAINTENANCE		APERION CONSULTING, LLC	100.00%	3,846	3,846	16
17	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC	100.00%	1,392	1,392	17
18	V	10	SALARY NURSE		APERION CONSULTING, LLC	100.00%	20,497	20,497	18
19	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	2,737	2,737	19
20	V	19	PROFESSIONAL FEES		APERION CONSULTING, LLC	100.00%	599	599	20
21	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC	100.00%	969	969	21
22	V	21	CLERICAL & GENERAL		APERION CONSULTING, LLC	100.00%	320	320	22
23	V	24	SEMINARS		APERION CONSULTING, LLC	100.00%	678	678	23
24	V	25	AUTO AND TRAVEL		APERION CONSULTING, LLC	100.00%	2,807	2,807	24
25	V	30	DEPRECIATION		APERION CONSULTING, LLC	100.00%	137	137	25
26	V	32	INTEREST		APERION CONSULTING, LLC	100.00%	11	11	26
27	V	35	AUTO LEASE		APERION CONSULTING, LLC	100.00%	266	266	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	89,600	APERION CONSULTING, LLC	100.00%		(89,600)	34
35	V	01	DIETICIAN	12,540	APERION CONSULTING, LLC	100.00%		(12,540)	35
36	V	02	FOOD SERVICE	10,532	APERION CONSULTING, LLC	100.00%		(10,532)	36
37	V	06	PAINTER	4,000	APERION CONSULTING, LLC	100.00%		(4,000)	37
38	V	06	PROJECT MANAGER	3,600	APERION CONSULTING, LLC	100.00%		(3,600)	38
39	Total			\$ 120,272			\$ 40,865	\$ * (79,407)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMINISTRATIVE	\$	APERION FINANCIAL, LLC	100.00%	\$ 1,262	\$ 1,262	15
16	V	19	PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	991	991	16
17	V	20	FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	206	206	17
18	V	21	CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	51,239	51,239	18
19	V	24	SEMINARS		APERION FINANCIAL, LLC	100.00%	30	30	19
20	V	25	AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	786	786	20
21	V	27	EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	6,099	6,099	21
22	V	30	DEPRECIATION		APERION FINANCIAL, LLC	100.00%	53	53	22
23	V	35	EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	238	238	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	75,011	APERION FINANCIAL, LLC	100.00%		(75,011)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 75,011			\$ 60,904	\$ * (14,107)	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	5	UTILITIES	\$	8131 N. MONTICELLO, LLC	100.00%	\$ 166	\$ 166	15
16	V	6	REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		298	298	16
17	V	19	PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		565	565	17
18	V	21	OFFICE EXPENSE		8131 N. MONTICELLO, LLC		388	388	18
19	V	30	DEPRECIATION		8131 N. MONTICELLO, LLC		719	719	19
20	V	32	INTEREST EXPENSE		8131 N. MONTICELLO, LLC		542	542	20
21	V	34	RENT		8131 N. MONTICELLO, LLC		198	198	21
22	V	35	EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		253	253	22
23	V	33	REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		838	838	23
24	V								24
25	V								25
26	V	34	RENT	7,000	8131 N. MONTICELLO, LLC			(7,000)	26
27	V	34	RENT	391	8132 N. MONTICELLO, LLC			(391)	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			\$ 7,391			\$ 3,965	\$ * (3,426)	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%	\$ 314	\$	314
16	V	6	REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		314		314
17	V	7	HOUSEKEEPING		CHASE OFFICE,LLC		132		132
18	V	19	PROFESSIONAL FEES		CHASE OFFICE,LLC		38		38
19	V	20	DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		70		70
20	V	21	OFFICE EXPENSE		CHASE OFFICE,LLC		496		496
21	V	26	INSURANCE		CHASE OFFICE,LLC		142		142
22	V	30	DEPRECIATION		CHASE OFFICE,LLC		2,509		2,509
23	V	32	INTEREST EXPENSE		CHASE OFFICE,LLC		783		783
24	V	33	REAL ESTATE TAXES		CHASE OFFICE,LLC		942		942
25	V	35	EQUIPMENT RENTAL		CHASE OFFICE,LLC		279		279
26	V	34	RENT	24,000	CHASE OFFICE,LLC				(24,000)
27	V								
28	V								
29	V								
30	V								
31	V								
32	V								
33	V								
34	V								
35	V								
36	V								
37	V								
38	V								
39	Total			\$ 24,000			\$ 6,019	\$ *	(17,981)

* 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	39	Therapy Services	\$ 387,472	Renewal Rehab	100.00%	\$ 358,528	\$ (28,944)	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			\$ 387,472			\$ 358,528	\$ * (28,944)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Payroll Services	\$ 14,317	ProPay HR LLC	24.00%	\$ 10,879	\$ (3,438)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 14,317			\$ 10,879	\$ * (3,438)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	04	Laundry Services	\$ 70,083	EcoBrite Linen	100.00%	\$ 70,083	\$	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			\$ 70,083			\$ 70,083	\$ *	39

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

VII. RELATED PARTIES (continued)

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

☐ YES

☐ NO

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	DAVID BERKOWITZ TRUST	30.00%	Aperion Care Amboy	Amboy	PG REALTY	PALANTINE	BLDG CO	1
2	MORRIS ESFORMES	40.00%	Aperion Care Bloomington	Bloomington	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	2
3	YOSEF MEYSEL TRUST	30.00%	Aperion Care Bridgeport	Bridgeport	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	3
4			Aperion Care Burbank	Burbank	4655 W CHASE AVE	LINCOLNWOOD	HOME OFFICE, BUILDING C	4
5			Aperion Care Chicago Heights	Chicago Heights	PROPAY	EVANSTON	PAYROLL SERVICES	5
6			Aperion Care Colfax	Colfax	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	6
7			Aperion Care Demotte	Demotte,IN	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	7
8			Aperion Care Dolton	Dolton	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	8
9			Aperion Care Elgin	Elgin	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	9
10			Aperion Care Evanston	Evanston	CONCERTO DIALYSIS	LINCOLNWOOD	DIALYSIS	10
11			Aperion Care Forest Park	Forest Park	CONCERTO HOME DIALYSIS	LINCOLNWOOD	DIALYSIS	11
12			Aperion Care Galesburg	Galesburg	CONCERTO RENAL	LINCOLNWOOD	DIALYSIS	12
13			Aperion Care Hidden Lake	St. Louis, MO	ECO-BRITE	SKOKIE	LAUNDRY	13
14			Aperion Care Highwood	Highwood	POINTE GROUP CARE, LLC	BOSTON, MA	BOOKKEEPING	14
15			Aperion Care International	Chicago	POINTE PROPERTY, LLC	BOSTON, MA	PROPERTY MANAGEMENT	15
16			Aperion Care Jacksonville	Jacksonville	APERION ESTATES PERU	PERU, IN	ALF	16
17			Aperion Care Kokomo	Kokomo, IN	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	17
18			Aperion Care Litchfield	Litchfield	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	18
19			Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	19
20			Aperion Care Moline	East Moline	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	20
21			Aperion Care Oak Lawn	Oak Lawn	HEIGHTS CROSSING ASSISTED	BROCKTON, MA	ALF	21
22			Aperion Care Peru	Peru, IN	PHARMORE	SKOKIE	PHARMACY	22
23			Aperion Care Spring Valley	Spring Valley				23
24			Aperion Care Springfield	Springfield				24
25			Aperion Care St. Elmo	St. Elmo				25
26			Aperion Care Tolleston Park	Gary, IN				26
27			Aperion Care Toluca	Toluca				27
28			Aperion Care Valparaiso	Valparaiso, IN				28
29			Aperion Care Wilmington	Wilmington				29
30			Burgin Manor	Olney				30

VII. RELATED PARTIES

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

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

Facility Name & ID Number Aperion Care Plum Grove, Llc # 0050484 Report Period Beginning: 01/01/16 Ending: 12/31/16

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	0.9	2.25%	Alloc. Salary	\$ 4,352	17-07	1
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.4	1.00%	Alloc. Salary	672	17-07	2
3	Joel Meystel	Relative	Clerical	0.00%	See Attached	0.4	2.00%	Alloc. Salary	1,605	21-07	3
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.1	3.03%	Alloc. Salary	656	21-07	4
5	Meir Meystel	Relative	Clerical	0.00%	See Attached	0.1	1.45%	Alloc. Salary	572	21-07	5
6	David Berkowitz	Relative	Administrative	0.00%	See Attached	0.9	2.25%	Alloc. Salary	4,352	17-07	6
7	Nosson Factor	Relative	Clerical	0.00%	See Attached	0.7	2.13%	Alloc. Salary	1,847	21-07	7
8	Josh Lowinger	Relative	Administrative	0.00%	See Attached	40	100.00%	Salary	108,447	17-01	8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 122,503		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

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

Ending: 12/31/16

7

1	2	3	4	5	6	7	8	9		
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation		
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6		
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6				
1	2	FOOD	ACTUAL CENSUS	1,053,513	34	\$ 6,946	\$ 22,923	\$ 151	1	
2	5	UTILITIES	ACTUAL CENSUS	1,053,513	34	1,265	22,923	28	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	28,061	21,169	22,923	611	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,053,513	34	1,271	22,923	28	4	
5	10	SALARY- NURSE	ACTUAL CENSUS	1,053,513	34	126,141	126,141	22,923	2,745	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,053,513	34	7,576	22,923	165	6	
7	17	ADMINISTRATIVE	ACTUAL CENSUS	1,053,513	34	1,719,984	1,519,984	22,923	37,424	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	69,096	22,923	1,503	8	
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	154,783	22,923	3,368	9	
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,053,513	34	889,796	1,222,825	22,923	19,361	10
11	24	SEMINARS	ACTUAL CENSUS	1,053,513	34	48,189	22,923	1,049	11	
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,053,513	34	173,887	22,923	3,784	12	
13	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	62,237	22,923	1,354	13	
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,053,513	34	163,535	22,923	3,558	14	
15	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	41,232	22,923	897	15	
16	32	INTEREST	ACTUAL CENSUS	1,053,513	34	146,102	22,923	3,179	16	
17	34	RENT	ACTUAL CENSUS	1,053,513	34	17,963	22,923	391	17	
18	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	2,801	22,923	61	18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 3,660,864	\$ 2,890,119	\$ 79,657	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	22,923	\$ 6,607	1
2	6	REPAIRS & MAINTENANCE	PATIENT DAYS	34	176,775	175,516	22,923	3,846	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	34	63,982		22,923	1,392	3
4	10	SALARY NURSE	PATIENT DAYS	34	941,995	941,995	22,923	20,497	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	34	125,781		22,923	2,737	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	34	27,541		22,923	599	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	34	44,521		22,923	969	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	34	14,707		22,923	320	8
9	24	SEMINARS	PATIENT DAYS	34	31,152		22,923	678	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	34	129,014		22,923	2,807	10
11	30	DEPRECIATION	PATIENT DAYS	34	6,318		22,923	137	11
12	32	INTEREST	PATIENT DAYS	34	508		22,923	11	12
13	35	AUTO LEASE	PATIENT DAYS	34	12,204		22,923	266	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		\$ 40,865	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	22,923	\$ 1,262	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	45,525		22,923	991	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	34	9,485		22,923	206	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	34	2,354,900	2,320,500	22,923	51,239	4
5	24	SEMINARS	ACTUAL CENSUS	34	1,360		22,923	30	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	34	36,125		22,923	786	6
7	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	34	280,317		22,923	6,099	7
8	30	DEPRECIATION	ACTUAL CENSUS	34	2,458		22,923	53	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	10,954		22,923	238	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		\$ 60,904	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	\$	22,923	\$ 166	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	34	13,676		22,923	298	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	25,960		22,923	565	3
4	21	OFFICE EXPENSE	ACTUAL CENSUS	34	17,828		22,923	388	4
5	30	DEPRECIATION	ACTUAL CENSUS	34	33,024		22,923	719	5
6	32	INTEREST EXPENSE	ACTUAL CENSUS	34	24,903		22,923	542	6
7	34	RENT	ACTUAL CENSUS	34	9,100		22,923	198	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	11,640		22,923	253	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	34	38,500		22,923	838	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	\$		\$ 3,965	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	\$	22,923	\$ 314	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	14,412		22,923	314	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,053,513	34	6,076		22,923	132	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	1,748		22,923	38	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	3,201		22,923	70	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,053,513	34	22,798		22,923	496	6
7	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	6,544		22,923	142	7
8	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	115,317		22,923	2,509	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,053,513	34	35,973		22,923	783	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,053,513	34	43,299		22,923	942	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	12,821		22,923	279	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 276,616	\$		\$ 6,019	25

Ending: 12/31/16

(847) 673-6768

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 358,528	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				\$	\$		\$ 358,528	25

Ending: 12/31/16

()

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct			\$	\$		\$ 10,879	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					\$	\$		\$ 10,879	25

Ending: 12/31/16

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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related																		
	Long-Term																		
1	First Midwest Bank		X	Note Payable			\$		\$	6,150,000			\$	191,865	1				
2															2				
3															3				
4															4				
5					-										5				
	Working Capital																		
6	The Private Bank & Trust		X	Line of Credit						868,480				34,747	6				
7	Insurance Policies		X											1,630	7				
8					-										8				
9	TOTAL Facility Related						\$		\$	7,018,480				\$	228,242	9			
	B. Non-Facility Related*																		
10	Interest Income		X											(299)	10				
11	Interest Income - Bldg Co.		X											(184)	11				
12	Allocated from Aperion Care	X												3,179	12				
13	See Supplemental Schedule				-									1,336	13				
14	TOTAL Non-Facility Related						\$		\$					\$	4,032	14			
15	TOTALS (line 9+line14)						\$		\$	7,018,480				\$	232,274	15			

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ NoneLine # N/A

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

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

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

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1							\$					1	
2												2	
3												3	
4												4	
5												5	
6												6	
7	TOTAL Long-Term											7	
	Working Capital												
8							\$					8	
9												9	
10												10	
11												11	
12												12	
13												13	
14	TOTAL Working Capital											14	
	B. Non-Facility Related*												
15	Allocated from Aperion Consult	X					\$					11	
16	Allocated from 8131 N. Montice	X										542	
17	Allocated from Chase Office LL	X										783	
18												18	
19												19	
20	TOTAL Non-Facility Related											1,336	

* 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.)

FACILITY NAME	<u>Aperion Care Plum Grove, Llc</u>	COUNTY	<u>Cook</u>
FACILITY IDPH LICENSE NUMBER	<u>0050484</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Steve Lavenda</u>		
TELEPHONE	<u>(847) 236-6300</u>	FAX #:	<u>(847) 236-6301</u>

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

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

IMPORTANT NOTICE

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

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

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

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

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

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

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

FACILITY NAME Aperion Care Plum Grove, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050484

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

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

B. Real Estate Tax Cost Allocations

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

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

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

23,500

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

2

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

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

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

None

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

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

1		2		3		4	
A. Land.		Use	Square Feet	Year Acquired	Cost		
1		Facility		2009	\$ 120,000	1	
2		Allocated from Chase Office, LLC			1,351	2	
3		TOTALS			\$ 121,351	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
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59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)		150,506			7,525	7,525	20,863	67
68	Related Party Allocations (Pages 12H & 12I)		74,696	2,256		1,915	(341)	6,307	68
69	Financial Statement Depreciation			127,189			(127,189)		69
70	TOTAL (lines 4 thru 69)		\$ 2,842,464	\$ 194,831		\$ 99,981	\$ (94,850)	\$ 671,605	70

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/16

Ending:

12/31/16

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,842,464	\$ 194,831		\$ 99,981	\$ (94,850)	\$ 671,605	1
2	Double Entry Doors	2013	4,000		20	200	200	800	2
3	1St Fl-Resident Rms Masonry Walls & Rewiring, Bathroom Toilet	2013	94,565		20	4,728	4,728	18,913	3
4	1St Fl-Resident Rms Paint Walls & Door Frames	2013	20,986		20	1,049	1,049	4,197	4
5	Plumbing Repairs - Valves, Unions & Thermometers	2013	2,575		20	129	129	515	5
6	New Road Sign	2014	3,052		20	305	305	916	6
7	Install Sink Drain	2014	6,740		20	337	337	1,011	7
8	2Nd Fl Resident Rms Electrical Outlets, Flooring, & Custom War	2015	61,148		20	3,057	3,057	6,115	8
9	Install Wall Mount & Cables For Voice Terminal	2015	4,710		20	236	236	471	9
10	Paint Rm 205, Surface Mounted Lights In 2Nd Fl Res Rms, Floor	2015	10,238		20	512	512	1,024	10
11	Dining Room Doors	2015	3,710		20	186	186	371	11
12	Doors	2015	2,823		20	141	141	282	12
13	Replace 30 Ft Of Sewer Pipe Underground	2015	6,500		20	325	325	650	13
14	Boiler Room & Kitchen Plumbing	2015	2,580		20	129	129	258	14
15	New Exhaust Fan	2015	2,700		20	135	135	270	15
16	Install Convactor Unit In Rm 205	2015	5,550		20	278	278	555	16
17	Remove Plumbing Fxtures, Instll Tile - 2Nd Flr N Shwr Rm	2016	10,289		20	514	514	514	17
18	Water Heater Replacement	2016	6,250		20	313	313	313	18
19	New Floor - Basement Corridor	2016	3,801		20	190	190	190	19
20	Install Code Required Pit Switch/Pressure Test - Elevator	2016	3,375		20	169	169	169	20
21	Elevator - Replace Slack Cable Unit/Final Limit Switch	2016	4,280		20	214	214	214	21
22	Pavement - Seal Coating, Crack Filling	2016	3,831		20	192	192	192	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)		\$ 3,106,167	\$ 194,831		\$ 113,319	\$ (81,512)	\$ 709,544	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,106,167	\$ 194,831		\$ 113,319	\$ (81,512)	\$ 709,544	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,106,167	\$ 194,831		\$ 113,319	\$ (81,512)	\$ 709,544	34

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

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,106,167	\$ 194,831		\$ 113,319	\$ (81,512)	\$ 709,544	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,106,167	\$ 194,831		\$ 113,319	\$ (81,512)	\$ 709,544	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		\$ 3,106,167	\$ 194,831		\$ 113,319	\$ (81,512)	\$ 709,544	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,106,167	\$ 194,831		\$ 113,319	\$ (81,512)	\$ 709,544	34

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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 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	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	2nd & 3rd Floor Bathrooms - Walls, tiling, floors	2012	35,250		20	1,763	1,763	8,813	9
10	Lobby Toilet Room - Flooring & Walls	2012	3,500		20	175	175	875	10
11	2nd Fl Bathrooms - New Toilets, Faucets, Ceramic Wall Tile	2015	19,591		20	980	980	1,959	11
12	2nd Fl Res Rms & Bathrms-Paint Walls, Window, Curtains	2015	39,022		20	1,951	1,951	3,902	12
13	Shower Rm-Floor Drain, Floor & Wall Tile, Toilet, Sinks	2015	17,132		20	857	857	1,713	13
14	Basement Dining Rm-Drywall, Sink Plumbing, Wallcovering	2015	36,011		20	1,801	1,801	3,601	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)		\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 20,863	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 20,863	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 20,863	34

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

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Related Party		\$	\$		\$	\$	\$	1
2 Buildings:								2
3 Allocated from 8131 N. Monticello	2010		259	35	225	(34)	2,331	3
4 Allocated from Chase Office, LLC	2016	12,159	130	35	130		130	4
5								5
6								6
7								7
8 Leasehold Improvements:								8
9 Allocated from Aperion Care	2010	648	104	20	32	(72)	227	9
10 Allocated from Aperion Care	2012	184	14	20	9	(5)	46	10
11 Allocated from Aperion Care	2013	78	9	20	4	(5)	16	11
12								12
13 Allocated from 8131 N. Monticello	2010		456	20	197	(259)	2,063	13
14 Allocated from 8131 N. Monticello	2013			20	34	34	210	14
15								15
16 Allocated from Chase Office, LLC	2016	61,627	1,284	20	1,284		1,284	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)		\$ 74,696	\$ 2,256		\$ 1,915	\$ (341)	\$ 6,307	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 74,696	\$ 2,256		\$ 1,915	\$ (341)	\$ 6,307	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 74,696	\$ 2,256		\$ 1,915	\$ (341)	\$ 6,307	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	\$ 531,338	\$ 444	\$ 52,831	\$ 52,387	10	\$ 293,579	71
72	Current Year Purchases	24,670	1,370	1,616	246	10	1,616	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 556,009	\$ 1,814	\$ 54,447	\$ 52,633		\$ 295,195	75

D. Vehicle Costs. (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76		2009 GMC Savana	2009	\$ 47,683	\$	\$	\$	5	\$ 47,683
77		Allocated from Aperion Care	2016	728	148	146	(2)	5	327
78		Allocated from Aperion Consulti	2016	504	98	101	3	5	202
79									
80	TOTALS			\$ 48,915	\$ 246	\$ 247	\$ 1		\$ 48,212

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	3,832,442
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	196,891
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	168,013
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	(28,878)
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	1,052,951

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	Awning	\$ 13,783
93		
94		
95		\$ 13,783

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

YES

NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Allocated from 8131 N. Monticello				198			5
6								6
7	TOTAL				\$198			7

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

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

9. Option to Buy:

YES

NO

Terms:

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

15. Is Movable equipment rental included in building rental?

YES

NO
16. Rental Amount for movable equipment: \$7,721Description: 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		\$	\$266	17
18					18
19					19
20					20
21	TOTAL		\$-	\$266	21

10. Effective dates of current rental agreement:

Beginning

Ending
11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending

Annual Rent

12. /2017\$

13. /2018\$

14. /2019\$
- * If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

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

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

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

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 162,103	\$		\$ 162,103	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			21,738			21,738	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			204,427			204,427	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				100,220		100,220	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					15,548	2,535		18,083	13
14	TOTAL			\$		\$ 403,816	\$ 102,755		\$ 506,571	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	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,202,706	1,371,427	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	60,256	61,229	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	1,468	88,967	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,264,430	\$ 1,521,623	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		114,800	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	832,792	1,955,318	15
16	Equipment, at Historical Cost	378,722	751,954	16
17	Accumulated Depreciation (book methods)	(707,520)	(1,197,723)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	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>	2,860,873	4,525,561	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,364,867	\$ 6,149,910	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,629,297	\$ 7,671,533	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 364,082	\$ 364,084	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	868,480	868,480	29
30	Accrued Salaries Payable	146,550	146,550	30
	Accrued Taxes Payable (excluding real estate taxes)	3,463	3,463	31
32	Accrued Real Estate Taxes(Sch.IX-B)		163,269	32
33	Accrued Interest Payable	3,196	30,089	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	36,369	36,369	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,422,140	\$ 1,612,304	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		6,150,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	1,450,970	164	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,450,970	\$ 6,150,164	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,873,110	\$ 7,762,468	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,756,187	\$ (90,935)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,629,297	\$ 7,671,533	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,665,315	1
2	Restatements (describe):		2
3	Equity Adjustment	35,631	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,700,946	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	295,241	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	(240,000)	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)	\$ 55,241	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,756,187	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	\$ 5,717,431	1
2	Discounts and Allowances for all Levels	(324,626)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,392,805	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	142,736	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 142,736	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	18,159	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	2,194	19
20	Radiology and X-Ray	589	20
21	Other Medical Services	963	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 21,905	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	299	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 299	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)	\$ 5,557,745	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	764,847	31
32	Health Care	1,840,054	32
33	General Administration	1,239,389	33
	B. Capital Expense		
34	Ownership	736,429	34
	C. Ancillary Expense		
35	Special Cost Centers	523,044	35
36	Provider Participation Fee	158,741	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,262,504	40
41	Income before Income Taxes (line 30 minus line 40)**	295,241	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 295,241	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,881,891	44
45	Private Pay - Net Inpatient Revenue	870,550	45
46	Medicare - Net Inpatient Revenue	1,378,920	46
47	Other-(specify) Insurance	1,261,444	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,392,805	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	1,656	1,720	\$ 74,537	\$ 43.34	1
2	Assistant Director of Nursing					2
3	Registered Nurses	8,234	8,907	302,401	33.95	3
4	Licensed Practical Nurses	12,815	13,683	367,580	26.86	4
5	CNAs & Orderlies	44,647	49,581	694,147	14.00	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,621	1,825	28,464	15.60	8
9	Activity Director					9
10	Activity Assistants	4,133	4,487	67,844	15.12	10
11	Social Service Workers	2,376	2,584	61,259	23.71	11
12	Dietician					12
13	Food Service Supervisor	1,824	2,056	32,432	15.77	13
14	Head Cook	4,712	5,281	71,139	13.47	14
15	Cook Helpers/Assistants	5,052	5,297	58,239	10.99	15
16	Dishwashers					16
17	Maintenance Workers	1,984	2,200	55,573	25.26	17
18	Housekeepers	9,049	9,608	109,423	11.39	18
19	Laundry	1,447	1,581	16,282	10.30	19
20	Administrator	2,040	2,080	108,447	52.14	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,948	2,120	33,760	15.92	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	103,538	113,010	\$ 2,081,527 *	\$ 18.42	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	420	\$ 23,072	01-03	35
36	Medical Director	Monthly	18,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	89,600	10-03	38
39	Pharmacist Consultant	Monthly	3,588	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	628	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	420	\$ 134,888		49

C. CONTRACT NURSES

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

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Joshua Lowinger	Administrator	0	\$ 108,447
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 108,447
B. Administrative - Other			
Description			Amount
Aperion Care - Management Fees			\$ 244,438
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 244,438
C. Professional Services			
Vendor/Payee	Type		Amount
See Attached	Legal Fees		\$ 4,309
Marcum LLP	Accounting		20,892
ProPay HR	Payroll Processing		14,317
Aperion Care Inc	Home Office Expense		91,445
Aperion Financial	Home Office Expense		75,011
Aperion Consulting	Compliance Consulting		4,016
Aperion Care	Data Processing		6,531
Wescom Solutions	E.H.R. Software		14,133
Galaxy Hosted Software	Clinical Software		4,750
National Datacare Corporation	Financial Software		2,105
Creative Technology Solutions	Data Processing		9,720
See Supplemental Schedule			11,287
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 258,517
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 1,463
Unemployment Compensation Insurance			26,152
FICA Taxes			155,280
Employee Health Insurance			46,638
Employee Meals			120
Illinois Municipal Retirement Fund (IMRF)*			
401K Expense			18,963
Employee Physicals			1,040
Employee Benefits - Other			4,372
TOTAL (agree to Schedule V, line 22, col.8)			\$ 254,028
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$ 3,980
Advertising: Employee Recruitment			799
Health Care Worker Background Check (Indicate # of checks performed)	93		931
Patient Background Checks	17		167
Dues & Subscriptions			22,642
Licenses & Permits			1,805
Allocated from Aperion Care			3,368
Allocated from Aperion Consulting			969
See Supplemental Schedule			276
Less: Public Relations Expense		(	)
Non-allowable advertising		(	)
Yellow page advertising		(	)
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 34,937
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			
Seminar Expense			6,925
Allocated from Aperion Care			1,049
Allocated from Aperion Consulting			678
See Supplemental Schedule			30
Entertainment Expense		(	)
TOTAL (agree to Sch. V, line 24, col. 8)			\$ 8,682

*** Attach copy of IMRF notifications**

****See instructions.**

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No

(2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC - \$13,950

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

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A

(5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 21,386 Line 10

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

(8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A

(9) Are you presently operating under a sublease agreement? YES X NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 158,741
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 120 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A

(16) Travel and Transportation

a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A

c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14

d. Have vehicle usage logs been maintained? 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? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A

(17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.