



Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	100	Skilled (SNF)	100	36,500	1
2		Skilled Pediatric (SNF/PED)			2
3	100	Intermediate (ICF)	100	36,500	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	200	TOTALS	200	73,000	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF						8
9	SNF/PED						9
10	ICF	68,857	657		69,514		10
11	ICF/DD						11
12	SC						12
13	DD 16 OR LESS						13
14	TOTALS	68,857	657		69,514		14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.22%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)  
None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES  NO

I. On what date did you start providing long term care at this location?  
Date started 5/21/2008

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 5/21/2008 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 45 and days of care provided 0

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/15 Fiscal Year: 12/31/15

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

Facility Name &amp; ID Number

Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15

**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
	<b>A. General Services</b>										
1	Dietary	214,456	22,826	18,953	256,235		256,235	(2,830)	253,405		1
2	Food Purchase		373,896		373,896	(30,113)	343,784	360	344,143		2
3	Housekeeping	41,728	27,770		69,498		69,498		69,498		3
4	Laundry	47,770	29,428		77,198		77,198		77,198		4
5	Heat and Other Utilities			170,860	170,860		170,860	(1,891)	168,969		5
6	Maintenance	212,596	41,396	79,995	333,987		333,987	22,908	356,895		6
7	Other (specify):*							4,073	4,073		7
8	<b>TOTAL General Services</b>	<b>516,550</b>	<b>495,316</b>	<b>269,808</b>	<b>1,281,674</b>	<b>(30,113)</b>	<b>1,251,562</b>	<b>22,620</b>	<b>1,274,182</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			7,200	7,200		7,200		7,200		9
10	Nursing and Medical Records	1,560,286	72,173	65,800	1,698,259		1,698,259	41,147	1,739,406		10
10a	Therapy	127,485	4,001		131,486		131,486		131,486		10a
11	Activities	112,397	13,912	95	126,404		126,404		126,404		11
12	Social Services	511,023		3,993	515,016		515,016		515,016		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							9,360	9,360		15
16	<b>TOTAL Health Care and Programs</b>	<b>2,311,191</b>	<b>90,086</b>	<b>77,088</b>	<b>2,478,365</b>		<b>2,478,365</b>	<b>50,507</b>	<b>2,528,872</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	196,214		468,854	665,068		665,068	(343,398)	321,670		17
18	Directors Fees										18
19	Professional Services			432,354	432,354	(14,105)	418,249	(275,867)	142,382		19
20	Dues, Fees, Subscriptions & Promotions			100,564	100,564		100,564	(61,133)	39,431		20
21	Clerical & General Office Expenses	154,512		301,974	456,486		456,486	(49,259)	407,227		21
22	Employee Benefits & Payroll Taxes			410,000	410,000	30,113	440,113		440,113		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,788	7,788		7,788	10,892	18,680		24
25	Other Admin. Staff Transportation			6,354	6,354		6,354	19,035	25,389		25
26	Insurance-Prop.Liab.Malpractice			178,785	178,785		178,785	18,320	197,105		26
27	Other (specify):*							11,311	11,311		27
28	<b>TOTAL General Administration</b>	<b>350,726</b>		<b>1,906,673</b>	<b>2,257,399</b>	<b>16,008</b>	<b>2,273,407</b>	<b>(670,098)</b>	<b>1,603,309</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>3,178,467</b>	<b>585,402</b>	<b>2,253,569</b>	<b>6,017,438</b>	<b>(14,105)</b>	<b>6,003,333</b>	<b>(596,970)</b>	<b>5,406,363</b>		<b>29</b>

\*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.

Facility Name &amp; ID Number

Aperion Care Chicago Heights, Llc

#0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15

## 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 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			114,676	114,676		114,676	168,624	283,300			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			60,603	60,603		60,603	355,524	416,127			32
33	Real Estate Taxes					14,105	14,105	495,313	509,418			33
34	Rent-Facility & Grounds			1,257,568	1,257,568		1,257,568	(1,256,396)	1,172			34
35	Rent-Equipment & Vehicles			18,073	18,073		18,073	8,757	26,830			35
36	Other (specify):*			413	413		413	(413)				36
37	<b>TOTAL Ownership</b>			1,451,333	1,451,333	14,105	1,465,438	(228,591)	1,236,847			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		3,145	52,252	55,397		55,397	(7,216)	48,181			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			533,294	533,294		533,294		533,294			42
43	Other (specify):*			22,072	22,072		22,072	(22,072)				43
44	<b>TOTAL Special Cost Centers</b>		3,145	607,618	610,763		610,763	(29,288)	581,475			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,178,467	588,547	4,312,520	8,079,534		8,079,534	(854,849)	7,224,685			45

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

Facility Name & ID Number **Aperion Care Chicago Heights, Llc**

# **0049940**

Report Period Beginning:

**01/01/15**

Ending:

**12/31/15**

**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.)**

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
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	(2,997)	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	(1,518)	30		9
10	Interest and Other Investment Income	(2,294)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(35)	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	(25)	21		18
19	Entertainment	(6,266)	21		19
20	Contributions	(58,430)	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	(204,257)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(8,432)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(150,486)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (434,740)		\$	30

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

		1	2	
		<b>Amount</b>	<b>Reference</b>	
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)	(420,109)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (420,109)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (854,849)		37

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

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

		1	2	3	4	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

<b>BHF USE ONLY</b>							
48		49		50		51	52

Aperion Care Chicago Heights, Llc

ID# 0049940

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Advertising/Marketing	\$ (14,418)	43	1
2	Non Allowable Rent	(32,000)	34	2
3	Promotional Products	(2,654)	43	3
4	Bank Charges	(9,058)	21	4
5	Amortization	(413)	36	5
6	2015 Seminar	610	24	6
7	Bldg Co - Accounting Fees	(4,750)	19	7
8	Bldg Co - Amortization	(55,692)	36	8
9	Bldg Co - Bank Charges	(10,017)	21	9
10	Bldg Co - Licenses & Fees	(250)	20	10
11	Bldg Co - Rent Expense	(10,000)	34	11
12	Additional R&M	10,787	06	12
13	Non Allowable Expense	(978)	21	13
14	PAC Dues	(9,470)	20	14
15	Non Allowable Legal	(7,183)	19	15
16	Non Allowable Professional Fee	(5,000)	43	16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(150,486)		49

Aperion Care Chicago Heights, Llc

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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	<b>Total</b>		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15

## 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				(2,830)								(2,830)	1
2	Food Purchase	(35)		395									360	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(2,997)		13			1,093						(1,891)	5
6	Maintenance	10,787		9,384	1,087	34	1,616						22,908	6
7	Other (specify):*			604	3,469								4,073	7
8	<b>TOTAL General Services</b>	<b>7,755</b>		<b>10,396</b>	<b>1,726</b>	<b>34</b>	<b>2,710</b>						<b>22,620</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			8,504	32,643								41,147	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			606	8,754								9,360	15
16	<b>TOTAL Health Care and Programs</b>			<b>9,110</b>	<b>41,397</b>								<b>50,507</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(349,507)		6,110							(343,398)	17
18	Directors Fees													18
19	Professional Services	(11,933)	18,855	(147,854)	1,571	(132,769)	369		(4,106)				(275,867)	19
20	Fees, Subscriptions & Promotions	(68,150)	250	3,947	2,692	104	24						(61,133)	20
21	Clerical & General Office Expenses	(239,033)	10,017	67,556	2,827	107,209	2,165						(49,259)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	610		9,533	548	201							10,892	24
25	Other Admin. Staff Transportation			11,284	6,292	1,459							19,035	25
26	Insurance-Prop.Liab.Malpractice			3,093		15,227							18,320	26
27	Other (specify):*			11,058	253								11,311	27
28	<b>TOTAL General Administration</b>	<b>(318,506)</b>	<b>29,122</b>	<b>(390,890)</b>	<b>14,183</b>	<b>(2,460)</b>	<b>2,558</b>		<b>(4,106)</b>				<b>(670,098)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(310,751)</b>	<b>29,122</b>	<b>(371,384)</b>	<b>57,307</b>	<b>(2,426)</b>	<b>5,268</b>		<b>(4,106)</b>				<b>(596,970)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(1,518)	164,506	1,163	131		4,341						168,624	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(2,294)	345,882	8,570	38		3,328						355,524	32
33	Real Estate Taxes		491,060				4,253						495,313	33
34	Rent-Facility & Grounds	(42,000)	(1,203,568)	605			(11,433)						(1,256,396)	34
35	Rent-Equipment & Vehicles			5,903	944	687	1,224						8,757	35
36	Other (specify):*	(56,105)	55,692										(413)	36
37	<b>TOTAL Ownership</b>	<b>(101,917)</b>	<b>(146,428)</b>	<b>16,241</b>	<b>1,113</b>	<b>687</b>	<b>1,713</b>						<b>(228,591)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(7,216)					(7,216)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(22,072)											(22,072)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(22,072)</b>						<b>(7,216)</b>					<b>(29,288)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(434,740)</b>	<b>(117,306)</b>	<b>(355,142)</b>	<b>58,419</b>	<b>(1,739)</b>	<b>6,981</b>	<b>(7,216)</b>	<b>(4,106)</b>				<b>(854,849)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rental Income	\$ 1,213,568	Riviera Realty, LLC	100.00%	\$	(1,213,568)	1
2	V	32 Interest	2	Riviera Realty, LLC	100.00%	345,884	345,882	2
3	V	19 Accounting		Riviera Realty, LLC	100.00%	4,750	4,750	3
4	V	36 Amortization - Loan Fees		Riviera Realty, LLC	100.00%	55,692	55,692	4
5	V	21 Bank Charges		Riviera Realty, LLC	100.00%	10,017	10,017	5
6	V	30 Depreciation		Riviera Realty, LLC	100.00%	164,506	164,506	6
7	V	19 Legal Fees - RE Tax Appeal		Riviera Realty, LLC	100.00%	14,105	14,105	7
8	V	20 Licenses & Fees		Riviera Realty, LLC	100.00%	250	250	8
9	V	33 Real Estate Taxes		Riviera Realty, LLC	100.00%	491,060	491,060	9
10	V	34 Rent Expense		Riviera Realty, LLC	100.00%	10,000	10,000	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,213,570			\$ 1,096,264	\$ * (117,306)	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	100.00%	\$ 395	\$ 395
16	V	5	UTILITIES	APERION CARE	100.00%	13	13
17	V	6	REPAIRS & MAINTENANCE	APERION CARE	100.00%	9,384	9,384
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY	APERION CARE	100.00%	604	604
19	V	10	SALARY- NURSE	APERION CARE	100.00%	8,504	8,504
20	V	15	PAYROLL TAXES/GROUP INSURANCE	APERION CARE	100.00%	606	606
21	V	17	ADMINISTRATIVE	APERION CARE	100.00%	119,347	119,347
22	V	19	PROFESSIONAL FEES	APERION CARE	100.00%	23,756	23,756
23	V	20	FEES, SUBSCRIPTIONS	APERION CARE	100.00%	3,947	3,947
24	V	21	CLERICAL & GENERAL	APERION CARE	100.00%	67,556	67,556
25	V	24	SEMINARS	APERION CARE	100.00%	9,533	9,533
26	V	25	AUTO AND TRAVEL	APERION CARE	100.00%	11,284	11,284
27	V	26	INSURANCE	APERION CARE	100.00%	3,093	3,093
28	V	27	EMP. BEN.-GEN. ADMIN.	APERION CARE	100.00%	11,058	11,058
29	V	30	DEPRECIATION	APERION CARE	100.00%	1,163	1,163
30	V	32	INTEREST	APERION CARE	100.00%	8,570	8,570
31	V	33	REAL ESTATE TAX	APERION CARE	100.00%		
32	V	34	RENT	APERION CARE	100.00%	605	605
33	V	35	EQUIPMENT RENTAL	APERION CARE	100.00%	187	187
34	V	35	AUTO LEASE	APERION CARE	100.00%	5,716	5,716
35	V	17	MANAGEMENT FEE	APERION CARE	100.00%		(468,854)
36	V	19	HOME OFFICE	APERION CARE	100.00%		(164,399)
37	V	19	DATA PROCESSING	APERION CARE	100.00%		(7,211)
38	V						
39	Total		\$ 640,464			\$ 285,321	\$ * (355,142)

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940Report Period Beginning: 01/01/15Ending: 12/31/15

## 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	<u>1</u> <u>DIETARY</u>	\$	<u>APERION CONSULTING</u>	100.00%	\$ 16,110	\$ 16,110
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>APERION CONSULTING</u>	100.00%	10,527	10,527
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. &amp; DIETARY</u>		<u>APERION CONSULTING</u>	100.00%	3,469	3,469
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	100.00%	66,943	66,943
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%	8,754	8,754
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>APERION CONSULTING</u>	100.00%		
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING</u>	100.00%	1,571	1,571
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	100.00%	2,692	2,692
24	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>APERION CONSULTING</u>	100.00%	2,827	2,827
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	100.00%	548	548
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	100.00%	6,292	6,292
27	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%		
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CONSULTING</u>	100.00%	253	253
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	100.00%	131	131
30	V	<u>32</u> <u>INTEREST</u>		<u>APERION CONSULTING</u>	100.00%	38	38
31	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>APERION CONSULTING</u>	100.00%		
32	V	<u>34</u> <u>RENT</u>		<u>APERION CONSULTING</u>	100.00%		
33	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	100.00%	944	944
34	V	<u>10</u> <u>CONSULTING</u>	34,300	<u>APERION CONSULTING</u>	100.00%		(34,300)
35	V	<u>01</u> <u>DIETICIAN</u>	18,940	<u>APERION CONSULTING</u>	100.00%		(18,940)
36	V	<u>06</u> <u>PAINTER</u>	7,040	<u>APERION CONSULTING</u>	100.00%		(7,040)
37	V	<u>06</u> <u>PROJECT MANAGER</u>	2,400	<u>APERION CONSULTING</u>	100.00%		(2,400)
38	V						
39	Total		\$ 62,680			\$ 121,099	\$ * 58,419

\* 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	6 REPAIRS & MAINTENANCE		APERION FINANCIAL	100.00%	34	\$	34	15
16	V	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	6,110		6,110	16
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	1,739		1,739	17
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	104		104	18
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	107,209		107,209	19
20	V	24 SEMINARS		APERION FINANCIAL	100.00%	201		201	20
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	1,459		1,459	21
22	V	26 INSURANCE		APERION FINANCIAL	100.00%	15,227		15,227	22
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	687		687	23
24	V	19 HOME OFFICE EXPENSE	134,508	APERION FINANCIAL	100.00%			(134,508)	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		\$ 134,508			\$ 132,769	\$ *	(1,739)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	8131 N. MONTICELLO, LLC	100.00%	\$ 1,093	\$	1,093	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		1,616		1,616	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		369		369	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		24		24	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		2,165		2,165	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		4,341		4,341	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		3,328		3,328	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		1,172		1,172	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		1,224		1,224	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		4,253		4,253	24
25	V								25
26	V	34 RENT	12,000	8131 N. MONTICELLO, LLC				(12,000)	26
27	V	34 RENT	605	8132 N. MONTICELLO, LLC				(605)	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 12,605			\$ 19,586	\$ *	6,981	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 50,107	Renewal Rehab	100.00%	\$ 42,891	\$ (7,216)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
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	<b>Total</b>		\$ 50,107			\$ 42,891	\$ * (7,216)

\* 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	\$ 15,794	ProPay HR LLC	24.00%	\$ 11,688	\$ (4,106)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
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	<b>Total</b>		\$ 15,794			\$ 11,688	\$ * (4,106)

\* 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
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	<b>Total</b>		\$			\$	\$ *	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
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	<b>Total</b>		\$			\$	\$ *	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
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	<b>Total</b>		\$			\$	\$ *	39

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	1219 LIMITED PARTNERSHIP	7.50%	Aperion Care Amboy	Amboy	RIVIERA REALTY, LLC	SKOKIE	BUILDING CO.	1
2	257 LIMITED PARTNERSHIP	7.50%	Aperion Care Jacksonville	Jacksonville	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3	42170 LIMITED PARTNERSHIP	7.50%	River Crossing Rehab	Galesburg	PROPAY	EVANSTON	PAYROLL SERVICES	3
4	CHRISTINA INOFRE	0.50%	Aperion Care Dolton	Dolton	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	4
5	417A, LLC	4.25%	Riverwood Rehab	East Moline	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	5
6	DAVID BERKOWITZ REVOCABLE TRUST	20.50%	Apetion Care Bridgeport	Bridgeport	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	6
7	DENNIS RUBEN	4.50%	Aperion Care Litchfield	Litchfield	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	7
8	GARY BIDER	1.75%	Aperion Care Springfield	Springfield	APERION ESTATES PERU	PERU, IN	ALF	8
9	ISADORE MEYSTEEL REVOCABLE TRUST	2.00%	Aperion Care St. Elmo	St. Elmo	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	9
10	JOYCE RUBEN	4.50%	Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	10
11	ZALMEN STEIN	0.50%	Aperion Care Burbank	Burbank	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	11
12	RACHEL ESFORMES	2.50%	Aperion Care Chicago Heights	Chicago Heights	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	12
13	REBECCA LAFER	2.50%	Aperion Care Forest Park	Forest Park	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	13
14	SHELDON WROTSLAVSKTY	1.00%	Aperion Care Oak Lawn	Oak Lawn				14
15	YOSEF MEYSTEEL TRUST	33.00%	Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care International	Chicago				17
18			Aperion Care Evanston	Evanston				18
19			Aperion Care Wilmington	Wilmington				19
20			Aperion Care Spring Valley	Spring Valley				20
21			Aperion Care Elgin	Elgin				21
22			Aperion Care Toluca	Toluca				22
23			Aperion Care Colfax	Colfax				23
24			Aperion Care Bloomington	Bloomington				24
###			The Arbors at Michigan City	Michigan City, IN				25
26			Aperion Care Demotte	Demotte, IN				26
27			Aperion Care Kokomo	Kokomo, IN				27
28			Aperion Care Tolleston Park	Gary, IN				28
29			Aperion Care Valparaiso	Valparaiso, IN				29
30			Aperion Care Peru	Peru, IN				30



Facility Name &amp; ID Number

Aperion Care Chicago Heights, Llc

#

0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15

## 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	3.00	7.50%	Alloc. Salary	\$ 15,029	17-7	1	
2	David Berkowitz	Relative	Administrative	0.00%	See Attached	3.00	7.50%	Alloc. Salary	15,029	17-7	2	
3	Jay Meystel	Relative	Administrative	0.00%	See Attached	1.50	3.75%	Alloc. Salary	2,329	17-7	3	
4	Joel Meystel	Relative	Administrative	0.00%	See Attached	1.50	7.50%	Alloc. Salary	4,400	17-7	4	
5	Christina Inofre	Owner	Nursing	0.50%	See Attached	3.00	7.50%	Alloc. Salary	8,604	10-7	5	
6	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.30	9.09%	Alloc. Salary	1,773	21-7	6	
7	Shimon Meystel	Relative	Clerical	0.00%	See Attached	3.00	7.50%	Alloc. Salary	316	21-7	7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 47,480		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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

APERION CARE

Street Address

8131 N. MONTICELLO

City / State / Zip Code

SKOKIE, ILLINOIS 60076

Phone Number

( 847) 673-6767

Fax Number

( 847) 673-6768

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

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

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	2	FOOD	ACTUAL CENSUS	925,063	39	\$ 5,257	\$ 69,514	\$ 395	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39	179	69,514	13	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	124,883	69,514	9,384	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	8,040	69,514	604	4
5	10	SALARY- NURSE	ACTUAL CENSUS	925,063	39	113,170	69,514	8,504	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	8,067	69,514	606	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	1,588,216	69,514	119,347	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	316,131	69,514	23,756	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	52,521	69,514	3,947	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	899,005	69,514	67,556	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	126,855	69,514	9,533	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	150,166	69,514	11,284	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39	41,165	69,514	3,093	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	147,150	69,514	11,058	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	15,480	69,514	1,163	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	114,048	69,514	8,570	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39		69,514		17
18	34	RENT	ACTUAL CENSUS	925,063	39	8,054	69,514	605	18
19	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	2,485	69,514	187	19
20	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	76,069	69,514	5,716	20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 3,796,942	\$ 2,310,162	\$ 285,321	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

APERION CONSULTING

Street Address

8131 N. MONTICELLO

City / State / Zip Code

SKOKIE, ILLINOIS 60076

Phone Number

( 847) 673-6767

Fax Number

( 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	1	DIETARY	ACTUAL CENSUS	925,063	39	\$ 214,389	\$ 214,389	69,514	\$ 16,110	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39			69,514		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	140,088	138,625	69,514	10,527	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	46,162		69,514	3,469	4
5	10	SALARY NURSE	ACTUAL CENSUS	925,063	39	890,856	890,856	69,514	66,943	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	116,493		69,514	8,754	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39			69,514		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	20,901		69,514	1,571	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	35,826		69,514	2,692	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	37,620	25,723	69,514	2,827	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	7,289		69,514	548	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	83,735		69,514	6,292	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39			69,514		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	3,364		69,514	253	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	1,739		69,514	131	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	508		69,514	38	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			69,514		17
18	34	RENT	ACTUAL CENSUS	925,063	39			69,514		18
19	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	12,556		69,514	944	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,611,525	\$ 1,269,593		\$ 121,099	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

APERION FINANCIAL

Street Address

8131 N. MONTICELLO

City / State / Zip Code

SKOKIE, ILLINOIS 60076

Phone Number

( 847) 673-6767

Fax Number

( 847) 673-6768

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

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

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	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	457	69,514	34	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	69,514	6,110	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144	69,514	1,739	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382	69,514	104	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	69,514	107,209	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672	69,514	201	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412	69,514	1,459	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628	69,514	15,227	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143	69,514	687	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					\$ 1,766,837	\$ 1,464,878	\$ 132,769	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

8131 N. MONTICELLO, LLC

Street Address

8131 N. MONTICELLO

City / State / Zip Code

SKOKIE, ILLINOIS 60076

Phone Number

( 847) 673-6767

Fax Number

( 847) 673-6768

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

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

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	5	UTILITIES	ACTUAL CENSUS	925,063	39	\$ 14,551	\$ 69,514	\$ 1,093	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508	69,514	1,616	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910	69,514	369	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320	69,514	24	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813	69,514	2,165	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774	69,514	4,341	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281	69,514	3,328	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600	69,514	1,172	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285	69,514	1,224	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595	69,514	4,253	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					\$ 260,637	\$	\$ 19,586	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Renewal Rehab

Street Address

8131 N. Monticello

City / State / Zip Code

Skokie, Illinois 60076

Phone Number

( 847) 673-6767

Fax Number

( )

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

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

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	37	\$	\$		\$ 42,891	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				\$	\$		\$ 42,891	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization ProPay HR LLC  
 Street Address 2201 W. MAIN ST  
 City / State / Zip Code EVANSTON, ILLINOIS 60202  
 Phone Number ( 847) 905-3268  
 Fax Number ( )

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 11,688	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 11,688	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name &amp; ID Number

Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15

## 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			
	<b>A. Directly Facility Related</b>																					
	<b>Long-Term</b>																					
1	First Midwest Bank		X	Mortgage			\$	\$ 7,445,850			\$ 345,421	1										
2	Ally		X	Auto Note Payable				54,768			463	2										
3												3										
4												4										
5												5										
	<b>Working Capital</b>																					
6	Bank Leumi		X	Line of Credit				1,809,002			56,519	6										
7	Insurance Policies		X								4,084	7										
8												8										
9	TOTAL Facility Related						\$	\$ 9,309,620			\$ 406,487	9										
	<b>B. Non-Facility Related*</b>																					
10	Interest Income		X								(2,294)	10										
11	Interest Income - Bldg Co.		X								(2)	11										
12	Allocated from Aperion Care	X									8,570	12										
13	See Supplemental Schedule										3,366	13										
14	TOTAL Non-Facility Related						\$	\$			\$ 9,640	14										
15	TOTALS (line 9+line14)						\$	\$ 9,309,620			\$ 416,127	15										

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

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

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

Facility Name & ID Number

Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15

**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			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	<b>TOTAL Long-Term</b>									7										
<b>Working Capital</b>																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	<b>TOTAL Working Capital</b>									14										
<b>B. Non-Facility Related*</b>																				
15	Allocated from 8131 N. Montice	X								3,328	15									
16	Allocated from Aperion Consult	X								38	16									
17											17									
18											18									
19											19									
20	<b>TOTAL Non-Facility Related</b>									3,366	20									

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2014 report.		\$	<b>527,393</b>		<b>1</b>
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<b>513,480</b>		<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(13,913)</b>		<b>3</b>
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>509,226</b>		<b>4</b>
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<b>14,105</b>		<b>5</b>
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>509,418</b>		<b>7</b>
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<u>345,753</u>	<b>8</b>	<b>FOR BHF USE ONLY</b>	
	2011	<u>465,829</u>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2014 \$
	2012	<u>510,990</u>	<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$
	2013	<u>527,393</u>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$
	2014	<u>509,227</u>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$
<b>2015 Accrual = 2014 RE Tax Bills</b>					
<b>Allocated from 8131 N. Monticello = \$4,253</b>					

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

## 2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Chicago Heights, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049940

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2014 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 2014.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>32-19-417-085-0000</u>	<u>Long Term Care Property</u>	\$ <u>873.15</u>	\$ <u>873.15</u>
2.	<u>32-19-417-112-0000</u>	<u>Long Term Care Property</u>	\$ <u>500,370.06</u>	\$ <u>500,370.06</u>
3.	<u>32-19-417-018-0000</u>	<u>Long Term Care Property</u>	\$ <u>777.52</u>	\$ <u>777.52</u>
4.	<u>32-19-417-098-0000</u>	<u>Long Term Care Property</u>	\$ <u>220.74</u>	\$ <u>220.74</u>
5.	<u>32-19-417-101-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,032.39</u>	\$ <u>1,032.39</u>
6.	<u>32-19-417-102-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,032.39</u>	\$ <u>1,032.39</u>
7.	<u>32-19-417-103-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,032.39</u>	\$ <u>1,032.39</u>
8.	<u>32-19-417-104-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,032.39</u>	\$ <u>1,032.39</u>
9.	<u>32-19-417-105-0000</u>	<u>Long Term Care Property</u>	\$ <u>465.01</u>	\$ <u>465.01</u>
10.	<u>See Supplemental</u>	<u></u>	\$ <u>66,997.35</u>	\$ <u>6,654.12</u>
<b>TOTALS</b>			\$ <u><u>573,833.39</u></u>	\$ <u><u>513,490.16</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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



Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 67,120 B. General Construction Type: Exterior Brick/Blocks Frame \_\_\_\_\_ Number of Stories 1

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
 If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
 3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

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

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>72,000</u>	<u>2008</u>	<u>\$ 240,000</u>	<u>1</u>
2	<u>Allocated from 8131 N. Monticello</u>			<u>6,688</u>	<u>2</u>
3	<b>TOTALS</b>	<b>72,000</b>		<b>\$ 246,688</b>	<b>3</b>

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	200		2008	1967	\$ 3,912,270	\$ 61,549	40	\$ 97,807	\$ 36,258	\$ 749,854	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		2008		10,546		20	527	527	3,797	9
10	Various		2009		327,581		20	21,285	21,285	144,272	10
11	Various		2010		106,518		20	9,380	9,380	59,389	11
12	Various		2011		49,798		20	2,490	2,490	11,917	12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		1,105,185	83,760		55,259	(28,501)	403,924	67
68		82,435	4,529		2,855	(1,674)	15,165	68
69			114,676			(114,676)		69
70		\$ 5,594,333	\$ 264,514		\$ 189,604	\$ (74,910)	\$ 1,388,317	70

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15**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	<b>Totals from Page 12A, Carried Forward</b>		\$ 5,594,333	\$ 264,514		\$ 189,604	\$ (74,910)	\$ 1,388,317	1
2	2 Annunciators	2012	3,815		20	381	381	1,494	2
3	Fire Protection	2012	4,530		20	453	453	1,774	3
4	Floor Drain & Hydro Jet Drain	2012	5,275		20	528	528	2,066	4
5	Kitchen A/C System	2012	13,900		20	1,390	1,390	5,097	5
6	Pro-Wiring & Wire Molds	2012	6,660		20	666	666	2,109	6
7	New Pipe And Fittings	2012	4,195		20	419	419	1,328	7
8	Aluminum & Glass Doors	2012	4,280		20	214	214	713	8
9	Hvac System	2013	44,850		20	2,243	2,243	6,728	9
10	Cable Wiring	2013	10,914		20	2,183	2,183	6,548	10
11	Window Treatments	2013	9,669		20	1,934	1,934	5,640	11
12	Water Heater	2013	8,131		20	407	407	949	12
13	Kitchenette Cabinets And Related Fixtures	2013	18,322		20	916	916	1,909	13
14	Frozen Pipe Repair	2013	2,665		20	133	133	378	14
15	Offices A/C Repair	2013	2,537		20	127	127	338	15
16	Pipe Electrical Power To Walk Ins From Generator	2014	3,543		20	177	177	340	16
17	Furnish Elevations Vinyl Flooring For Lobby	2014	2,500		20	125	125	219	17
18	New Vinyl Plank Flooring & Floor Prep In Main Entry Lobby, Int	2014	8,500		20	425	425	815	18
19	24 Entry Door Frames	2014	20,400		20	1,020	1,020	1,360	19
20	Illuminated Post And Cabinet Sign Installation	2014	10,382		20	519	519	735	20
21	Lock Installation	2014	2,600		20	130	130	173	21
22	Emergency Outlets In Hallways & Offices, Replace Dryer Disconn	2014	14,300		20	715	715	894	22
23	Sidewalk Removal And Replacement	2014	3,983		20	199	199	249	23
24	Entry Door Frames	2015	6,800		20	340	340	340	24
25	Window Treatments-New Section	2015	2,890		20	126	126	126	25
26	4 Door Frames	2015	3,400		20	156	156	156	26
27	Dining Room Wall Guard/Aluminum Retainer/Inside Corners/Enc	2015	4,845		20	202	202	202	27
28	Storm Sewer	2015	5,800		20	169	169	169	28
29	Replace Concrete - Driveway, Apron, Patio Area, Ramp Walk To	2015	27,905		20	581	581	581	29
30	Hot Water Heater	2015	8,854		20	1,033	1,033	1,033	30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,860,779	\$ 264,514		\$ 207,514	\$ (57,000)	\$ 1,432,779	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15

**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		\$ 5,860,779	\$ 264,514		\$ 207,514	\$ (57,000)	\$ 1,432,779	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 5,860,779	\$ 264,514		\$ 207,514	\$ (57,000)	\$ 1,432,779	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15

**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		\$ 5,860,779	\$ 264,514		\$ 207,514	\$ (57,000)	\$ 1,432,779	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$ 5,860,779	\$ 264,514		\$ 207,514	\$ (57,000)	\$ 1,432,779	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15

**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		\$ 5,860,779	\$ 264,514		\$ 207,514	\$ (57,000)	\$ 1,432,779	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 5,860,779	\$ 264,514		\$ 207,514	\$ (57,000)	\$ 1,432,779	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15**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	<b>Building Company</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<b>NURSE CALL SYSTEM</b>	2008	18,272		20	914	914	7,309	9
10	<b>CEILING TILES</b>	2008	33,092		20	1,655	1,655	13,237	10
11	<b>LIGHT FIXTURES</b>	2008	20,266		20	1,013	1,013	8,106	11
12	<b>WROUGHT IRON RAILINGS</b>	2008	6,398		20	320	320	2,559	12
13	<b>FIRE DAMPERS</b>	2008	2,815		20	141	141	1,126	13
14	<b>SECURITY CAMERA SYSTEM</b>	2008	12,685		20	634	634	5,074	14
15	<b>ELECTRIC LOCKS, SWITCHES</b>	2008	5,961		20	298	298	2,384	15
16	<b>ROOFING</b>	2008	117,096		20	5,855	5,855	46,838	16
17	<b>ELECTRICAL</b>	2008	5,068		20	253	253	2,027	17
18	<b>EXHAUST FAN SYSTEM/FIRE DAMPER</b>	2008	16,200		20	810	810	6,480	18
19	<b>REHAB MASTER BATH</b>	2008	19,560		20	978	978	7,824	19
20	<b>DOOR &amp; FRAME</b>	2008	3,096		20	155	155	1,238	20
21	<b>EJECTOR PUMP</b>	2008	7,629		20	381	381	3,052	21
22	<b>SIDEWALKS</b>	2008	12,420		20	621	621	4,968	22
23	<b>ROOFING</b>	2008	114,800		20	5,740	5,740	45,920	23
24	<b>DOORS &amp; FRAMES</b>	2008	14,980		20	749	749	5,992	24
25	<b>REBUILD WALL</b>	2008	3,300		20	165	165	1,320	25
26	<b>REHAB MASTER BATH</b>	2008	10,644		20	532	532	4,258	26
27	<b>WINDOWS</b>	2008	18,972		20	949	949	7,589	27
28	<b>FIRE SPRINKLER SYSTEM</b>	2009	58,790		20	2,940	2,940	20,577	28
29	<b>PUMP-HYDRO PNEUMATIC TANK</b>	2009	14,759		20	738	738	5,166	29
30	<b>WATER MAIN</b>	2009	21,100		20	1,055	1,055	7,385	30
31	<b>SHOWER ROOMS #2 AND #3-Walls, Tiles, Electrical, Paint</b>	2009	11,602		20	580	580	4,061	31
32	<b>RENOVATE ROOMS-Ceiling, Paint, Flooring/Tiles, Electrical</b>	2009	73,641		20	3,682	3,682	25,774	32
33	<b>REBUILD DINING ROOM WALLS</b>	2009	3,558		20	178	178	1,245	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 626,704	\$		\$ 31,335	\$ 31,335	\$ 241,509	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15**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	<b>Totals from Page 12F, Carried Forward</b>		\$ 626,704	\$		\$ 31,335	\$ 31,335	\$ 241,509	1
2	EMERGENCY GENERATOR	2009	69,472		20	3,474	3,474	24,315	2
3	REBUILD DINING ROOM WALLS	2009	3,558		20	178	178	1,245	3
4	SUPPLY/INSTALL COOLER/FREEZER	2009	23,450		20	1,173	1,173	8,208	4
5	PTAC's	2009	48,580		20	2,429	2,429	17,003	5
6	ENTRANCE DOOR LOCKS	2009	5,891		20	295	295	2,062	6
7	SLEEVES FOR PTAC	2009	4,724		20	236	236	1,653	7
8	INSTALL ROOM PTAC'S	2009	30,000		20	1,500	1,500	10,500	8
9	CURTAIN WALL REPLACEMENT	2009	27,200		20	1,360	1,360	9,520	9
10	WINDOW REPLACEMENT	2009	23,975		20	1,199	1,199	8,391	10
11	GENERATOR INSTALL	2009	4,952		20	248	248	1,733	11
12	INSTALL HOT WATER RECIRC. SYSTEM	2009	5,500		20	275	275	1,925	12
13	SUPPLY/INSTALL WATER HEATER	2009	8,920		20	446	446	3,122	13
14	DESIGN FIRE PROTECTION SYSTEM	2009	12,000		20	600	600	4,200	14
15	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	969	15
16	FIRE SPRINKLER SYSTEM	2009	109,181		20	5,459	5,459	38,213	16
17	ALARM SYSTEM	2010	62,230		20	3,112	3,112	18,669	17
18	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	969	18
19	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,730		20	187	187	1,119	19
20	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	969	20
21	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	969	21
22	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	969	22
23	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,730		20	187	187	1,119	23
24	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	969	24
25	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	969	25
26	ALARM SYSTEM	2010	8,778		20	439	439	2,633	26
27	2015 Depreciation			83,760			(83,760)		27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,105,185	\$ 83,760		\$ 55,259	\$ (28,501)	\$ 403,924	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	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	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010	51,965	1,545	35	1,332	(213)	7,273	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	2,239	180	20	112	(68)	672	9
10	Allocated from Aperion Care	2012	635	24	20	32	8	127	10
11	Allocated from Aperion Care	2013	270	15	20	13	(2)	40	11
12									12
13	Allocated from 8131 N. Monticello	2010	23,277	2,765	20	1,164	(1,601)	6,446	13
14	Allocated from 8131 N. Monticello	2013	4,049		20	202	202	607	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)		\$ 82,435	\$ 4,529		\$ 2,855	\$ (1,674)	\$ 15,165	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		\$ 82,435	\$ 4,529		\$ 2,855	\$ (1,674)	\$ 15,165	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
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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)	\$ 82,435	\$ 4,529		\$ 2,855	\$ (1,674)	\$ 15,165	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	\$ 553,954	\$ 19,517	\$ 64,100	\$ 44,583	10	\$ 413,091	71
72	Current Year Purchases	19,327	360	718	358	10	718	72
73	Fully Depreciated Assets	117,342				10	117,342	73
74								74
75	TOTALS	\$ 690,623	\$ 19,877	\$ 64,818	\$ 44,941		\$ 531,150	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		CHRYSLER VAN	2009	\$ 10,320	\$	\$	\$	5	\$ 10,320	76
77		09' GMAC SAVANA	2009	37,763		4,600	4,600	5	33,738	77
78		GMC Savana 2015	2015	51,731		5,543	5,543	5	5,543	78
79		Alloc from Aperion Care/Consult	2015	4,110	424	822	398	5	1,141	79
80	TOTALS			\$ 103,924	\$ 424	\$ 10,965	\$ 10,541		\$ 50,741	80

E. Summary of Care-Related Assets

	1	2		
	Reference	Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 6,902,013	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 284,815	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 283,297	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (1,518)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,014,670	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  YES  NO

If NO, see instructions.

	1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:			\$			3
4	Additions						4
5	<u>Allocated from 8131 N. Monticello</u>			<u>1,172</u>			5
6							6
7	<b>TOTAL</b>			\$ <b>1,172</b>			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: \$ 21,015 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Facility Truck Rental</u>		\$	\$ <u>100</u>	17
18	<u>Allocated from Aperion Care</u>			<u>5,716</u>	18
19					19
20					20
21	<b>TOTAL</b>		\$	\$ <b>5,816</b>	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. /2016 \$ \_\_\_\_\_

13. /2017 \$ \_\_\_\_\_

14. /2018 \$ \_\_\_\_\_

\* 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.

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

**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.)**

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

- (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.)

	Service	1 Schedule V Line & Column Reference	2		3		4		5	6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8	
			Staff		Outside Practitioner (other than consultant)		Total Cost (Col. 3 + 5 + 6)						
			Units of Service	Cost	Units	Cost							
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	18,059	\$			\$	18,059	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				2,026					2,026	2
3	Licensed Recreational Therapist		hrs										3
4	Licensed Physical Therapist	39 - 03	hrs				31,981					31,981	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 prescripts						3,145			3,145	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs										10
11	Academic Education		hrs										11
12	Other (specify):												12
13	Other (specify): <u>See Supplemental</u>						186					186	13
14	TOTAL			\$		\$	52,252	\$	3,145	\$		55,397	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.

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940Report Period Beginning: 01/01/15

Ending:

12/31/15

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 2,000	\$ 27,002	1
2	Cash-Patient Deposits	11,857	11,857	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	1,909,313	1,909,313	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	125,488	125,488	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	10,247	588,877	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,058,905	\$ 2,662,537	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		813,733	13
14	Buildings, at Historical Cost		2,124,302	14
15	Leasehold Improvements, at Historical Cost	570,813	1,838,913	15
16	Equipment, at Historical Cost	629,105	954,418	16
17	Accumulated Depreciation (book methods)	(605,037)	(1,946,451)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	5,918,346	6,918,346	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 6,513,227	\$ 10,703,261	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 8,572,132	\$ 13,365,798	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 653,641	\$ 658,731	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,809,002	1,809,002	29
30	Accrued Salaries Payable	240,279	240,279	30
31	Accrued Taxes Payable (excluding real estate taxes)	8,705	8,705	31
32	Accrued Real Estate Taxes(Sch.IX-B)		509,226	32
33	Accrued Interest Payable	(782)	28,032	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	See Attached Schedule	1,042	1,042	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 2,711,887	\$ 3,255,017	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	54,768	54,768	39
40	Mortgage Payable		7,445,850	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	See Attached Schedule	2,305,626		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 2,360,394	\$ 7,500,618	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 5,072,281	\$ 10,755,635	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 3,499,851	\$ 2,610,163	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 8,572,132	\$ 13,365,798	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>2,713,399</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<u>Rounding</u>	<b>4</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>2,713,403</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>1,892,193</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(1,105,745)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>786,448</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>3,499,851</b>	<b>24</b> *

\* 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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 11,859,971	1
2	Discounts and Allowances for all Levels	(1,948,908)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 9,911,063	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	55,832	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 55,832	8
<b>C. Other Operating Revenue</b>			
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		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	2,538	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 2,538	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	2,294	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 2,294	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 9,971,727	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,281,674	31
32	Health Care	2,478,365	32
33	General Administration	2,257,399	33
<b>B. Capital Expense</b>			
34	Ownership	1,451,333	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	77,469	35
36	Provider Participation Fee	533,294	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 8,079,534	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	1,892,193	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 1,892,193	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 9,816,676	44
45	Private Pay - Net Inpatient Revenue	94,387	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 9,911,063	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.

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	1,944	2,090	\$ 83,642	\$ 40.02	1
2	Assistant Director of Nursing	1,806	2,216	69,863	31.53	2
3	Registered Nurses	8,450	9,712	290,004	29.86	3
4	Licensed Practical Nurses	20,857	22,413	591,745	26.40	4
5	CNAs & Orderlies	45,510	48,800	516,518	10.58	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	10,701	11,352	127,485	11.23	8
9	Activity Director	1,818	2,080	36,254	17.43	9
10	Activity Assistants	8,180	8,725	76,143	8.73	10
11	Social Service Workers	33,451	35,933	511,023	14.22	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	5,684	5,997	63,436	10.58	14
15	Cook Helpers/Assistants	12,537	13,783	151,020	10.96	15
16	Dishwashers					16
17	Maintenance Workers	18,773	19,685	212,596	10.80	17
18	Housekeepers	2,016	2,080	41,728	20.06	18
19	Laundry	4,604	4,881	47,770	9.79	19
20	Administrator	2,040	2,200	155,319	70.60	20
21	Assistant Administrator	944	1,064	40,895	38.44	21
22	Other Administrative					22
23	Office Manager	1,793	2,089	42,217	20.21	23
24	Clerical	4,184	4,668	112,295	24.06	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	493	549	8,514	15.51	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	185,785	200,317	\$ 3,178,467 *	\$ 15.87	34

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

\*\* See instructions.

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	345	\$ 18,953	01-03	35
36	Medical Director	Monthly	7,200	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	34,300	10-03	38
39	Pharmacist Consultant	Monthly	19,500	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	2	95	11-03	44
45	Social Service Consultant	67	3,993	12-03	45
46	Other(specify)				46
47					47
48	Psychiatric MD	Monthly	12,000	10-03	48
49	TOTAL (lines 35 - 48)	413	\$ 96,041		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

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Heather Bassett	Administrator	0	\$ 155,319	Workers' Compensation Insurance	\$ 43,822	IDPH License Fee	\$	
Solomon Mizrahi	Asst. Admin.	0	40,895	Unemployment Compensation Insurance	75,030	Advertising: Employee Recruitment	5,359	
				FICA Taxes	235,493	Health Care Worker Background Check		
				Employee Health Insurance	42,920	(Indicate # of checks performed <u>394</u> )	3,945	
				Employee Meals	30,113	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	23,152	
				401K Expense	2,811	Licenses & Fees	208	
				Other Employee Benefits	6,804	Allocated from Aperion Care	3,947	
				Employee Physicals	3,120	Allocated from Aperion Consulting	2,692	
						See Supplemental Schedule	128	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 196,214	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 440,113		\$ 39,431		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description	Amount			Description	Line #	Amount	Description	Amount
Aperion Care - Management Fees	\$ 468,854						Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 468,854				Seminar Expense	8,398
							Allocated from Aperion Care	9,533
							Allocated from Aperion Consulting	548
							See Supplemental Schedule	201
							Entertainment Expense	( )
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 432,354	TOTAL		\$	TOTAL	\$ 18,680

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940

Report Period Beginning:

01/01/15

Ending:

12/31/15**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 \$28,696
- (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. \$ 740 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. \$ 533,294  
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. \$ 30,113 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.