

Facility Name & ID Number Aperion Care Dolton, Llc

0051151 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	80	Skilled (SNF)	80	29,200	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	80	TOTALS	80	29,200	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
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	20,655	886	5,350	26,891	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,655	886	5,350	26,891	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.09%

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 10/1/2010

J. Was the facility purchased or leased after January 1, 1978?
YES Date 10/1/2010 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 39 and days of care provided 4,458

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: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name & ID Number

Aperion Care Dolton, Llc

0051151

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
	A. General Services										
1	Dietary	178,615	16,466	31,965	227,046		227,046	(25,733)	201,313		1
2	Food Purchase		158,676		158,676		158,676	101	158,777		2
3	Housekeeping	137,848	22,337		160,185		160,185		160,185		3
4	Laundry	259	21,479	11,425	33,163		33,163		33,163		4
5	Heat and Other Utilities			88,361	88,361		88,361	(3,460)	84,901		5
6	Maintenance	47,483	37,790	56,383	141,656		141,656	16,505	158,161		6
7	Other (specify):*							1,576	1,576		7
8	TOTAL General Services	364,205	256,748	188,134	809,087		809,087	(11,011)	798,076		8
	B. Health Care and Programs										
9	Medical Director			7,500	7,500		7,500		7,500		9
10	Nursing and Medical Records	1,341,782	91,389	40,320	1,473,491		1,473,491	(5,413)	1,468,078		10
10a	Therapy	76,366	7,356		83,722		83,722		83,722		10a
11	Activities	115,396	10,022	3,383	128,801		128,801		128,801		11
12	Social Services	66,240		925	67,165		67,165		67,165		12
13	CNA Training										13
14	Program Transportation			5,919	5,919		5,919		5,919		14
15	Other (specify):*							3,621	3,621		15
16	TOTAL Health Care and Programs	1,599,784	108,767	58,047	1,766,598		1,766,598	(1,792)	1,764,806		16
	C. General Administration										
17	Administrative	116,843		275,969	392,812		392,812	(227,437)	165,375		17
18	Directors Fees										18
19	Professional Services			306,933	306,933	(13,135)	293,798	(193,053)	100,745		19
20	Dues, Fees, Subscriptions & Promotions			81,470	81,470		81,470	(35,281)	46,189		20
21	Clerical & General Office Expenses	75,067		300,046	375,113		375,113	(177,225)	197,888		21
22	Employee Benefits & Payroll Taxes			331,066	331,066		331,066		331,066		22
23	Inservice Training & Education										23
24	Travel and Seminar							3,978	3,978		24
25	Other Admin. Staff Transportation			4,124	4,124		4,124	7,364	11,488		25
26	Insurance-Prop.Liab.Malpractice			124,842	124,842		124,842	7,087	131,929		26
27	Other (specify):*							4,376	4,376		27
28	TOTAL General Administration	191,910		1,424,450	1,616,360	(13,135)	1,603,225	(610,191)	993,034		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,155,899	365,515	1,670,631	4,192,045	(13,135)	4,178,910	(622,994)	3,555,916		29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number

Aperion Care Dolton, Llc

#0051151

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	
	D. Ownership											
30	Depreciation			66,009	66,009		66,009	(26,443)	39,566			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			27,152	27,152		27,152	4,146	31,298			32
33	Real Estate Taxes			321,522	321,522	13,135	334,657	1,645	336,302			33
34	Rent-Facility & Grounds			423,053	423,053		423,053	(43,546)	379,507			34
35	Rent-Equipment & Vehicles			8,618	8,618		8,618	3,388	12,006			35
36	Other (specify):*			20,763	20,763		20,763	(20,763)				36
37	TOTAL Ownership			867,117	867,117	13,135	880,252	(81,573)	798,679			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		163,361	523,126	686,487		686,487	(73,311)	613,176			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			180,951	180,951		180,951		180,951			42
43	Other (specify):*			15,478	15,478		15,478	(15,478)				43
44	TOTAL Special Cost Centers		163,361	719,555	882,916		882,916	(88,789)	794,127			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,155,899	528,876	3,257,303	5,942,078		5,942,078	(793,356)	5,148,722			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 Dolton, Llc**

0051151

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	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(3,888)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(28,623)	30		9
10	Interest and Other Investment Income	(471)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(52)	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	(30)	21		18
19	Entertainment	(3,431)	21		19
20	Contributions	(30,500)	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	(226,384)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(236)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(78,384)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (371,999)		\$	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	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(421,357)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (421,357)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (793,356)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

Aperion Care Dolton, Llc

ID# 0051151

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Advertising/Marketing	\$ (13,724)	43	1
2	Promotional Products	(1,754)	43	2
3	Bank Charges	(9,196)	21	3
4	Theft & Damage Loss	(1,574)	21	4
5	Other Unclassified Income	(14)	21	5
6	Amortization	(20,763)	36	6
7	Additional R&M	12,665	06	7
8	PAC Dues	(7,398)	20	8
9	Non Allowable Legal Fees	(4,626)	19	9
10	Non Allowable Rent	(32,000)	34	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(78,384)		49

Aperion Care Dolton, Llc

ID# 0051151
 Report Period Beginning: 01/01/15
 Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98	Total		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Dolton, Llc# 0051151

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				(25,733)								(25,733)	1
2	Food Purchase	(52)		153									101	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(3,888)		5			423						(3,460)	5
6	Maintenance	12,665		3,630	(428)	13	625						16,505	6
7	Other (specify):*			234	1,342								1,576	7
8	TOTAL General Services	8,725		4,022	(24,819)	13	1,048						(11,011)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			3,290	(8,703)								(5,413)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			235	3,386								3,621	15
16	TOTAL Health Care and Programs			3,525	(5,317)								(1,792)	16
	C. General Administration													
17	Administrative			(229,800)		2,363							(227,437)	17
18	Directors Fees													18
19	Professional Services	(4,626)		(100,602)	608	(85,526)	143		(3,050)				(193,053)	19
20	Fees, Subscriptions & Promotions	(37,898)		1,527	1,041	40	9						(35,281)	20
21	Clerical & General Office Expenses	(240,865)		26,134	(4,805)	41,473	838						(177,225)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			3,688	212	78							3,978	24
25	Other Admin. Staff Transportation			4,365	2,434	564							7,364	25
26	Insurance-Prop.Liab.Malpractice			1,197		5,890							7,087	26
27	Other (specify):*			4,278	98								4,376	27
28	TOTAL General Administration	(283,389)		(289,213)	(411)	(35,118)	990		(3,050)				(610,191)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(274,664)		(281,666)	(30,547)	(35,105)	2,038		(3,050)				(622,994)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Dolton, Llc# 0051151

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)	
	D. Ownership													
30	Depreciation	(28,623)		450	51		1,679						(26,443)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(471)		3,315	15		1,287						4,146	32
33	Real Estate Taxes						1,645						1,645	33
34	Rent-Facility & Grounds	(32,000)		234			(11,781)						(43,546)	34
35	Rent-Equipment & Vehicles			2,284	365	266	473						3,388	35
36	Other (specify):*	(20,763)											(20,763)	36
37	TOTAL Ownership	(81,857)		6,283	431	266	(6,695)						(81,573)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(73,311)					(73,311)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(15,478)											(15,478)	43
44	TOTAL Special Cost Centers	(15,478)						(73,311)					(88,789)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(371,999)		(275,383)	(30,116)	(34,839)	(4,657)	(73,311)	(3,050)				(793,356)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	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%	\$ 153	\$ 153
16	V	5 UTILITIES		APERION CARE	100.00%	5	5
17	V	6 REPAIRS & MAINTENANCE		APERION CARE	100.00%	3,630	3,630
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	234	234
19	V	10 SALARY- NURSE		APERION CARE	100.00%	3,290	3,290
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	235	235
21	V	17 ADMINISTRATIVE		APERION CARE	100.00%	46,168	46,168
22	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	9,190	9,190
23	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	1,527	1,527
24	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	26,134	26,134
25	V	24 SEMINARS		APERION CARE	100.00%	3,688	3,688
26	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	4,365	4,365
27	V	26 INSURANCE		APERION CARE	100.00%	1,197	1,197
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	4,278	4,278
29	V	30 DEPRECIATION		APERION CARE	100.00%	450	450
30	V	32 INTEREST		APERION CARE	100.00%	3,315	3,315
31	V	33 REAL ESTATE TAX		APERION CARE	100.00%		
32	V	34 RENT		APERION CARE	100.00%	234	234
33	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	72	72
34	V	35 AUTO LEASE		APERION CARE	100.00%	2,211	2,211
35	V	17 MANAGEMENT FEE	275,969	APERION CARE	100.00%		(275,969)
36	V	19 HOME OFFICE	105,355	APERION CARE	100.00%		(105,355)
37	V	19 DATA PROCESSING	4,437	APERION CARE	100.00%		(4,437)
38	V						
39	Total		\$ 385,761			\$ 110,377	\$ * (275,383)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1 DIETARY	\$	APERION CONSULTING	100.00%	\$ 6,232	\$	6,232	15
16	V	5 UTILITIES		APERION CONSULTING	100.00%				16
17	V	6 REPAIRS & MAINTENANCE		APERION CONSULTING	100.00%	4,072		4,072	17
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING	100.00%	1,342		1,342	18
19	V	10 SALARY NURSE		APERION CONSULTING	100.00%	25,897		25,897	19
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING	100.00%	3,386		3,386	20
21	V	17 ADMINISTRATIVE		APERION CONSULTING	100.00%				21
22	V	19 PROFESSIONAL FEES		APERION CONSULTING	100.00%	608		608	22
23	V	20 FEES, SUBSCRIPTIONS		APERION CONSULTING	100.00%	1,041		1,041	23
24	V	21 CLERICAL & GENERAL		APERION CONSULTING	100.00%	1,094		1,094	24
25	V	24 SEMINARS		APERION CONSULTING	100.00%	212		212	25
26	V	25 AUTO AND TRAVEL		APERION CONSULTING	100.00%	2,434		2,434	26
27	V	26 INSURANCE		APERION CONSULTING	100.00%				27
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CONSULTING	100.00%	98		98	28
29	V	30 DEPRECIATION		APERION CONSULTING	100.00%	51		51	29
30	V	32 INTEREST		APERION CONSULTING	100.00%	15		15	30
31	V	33 REAL ESTATE TAX		APERION CONSULTING	100.00%				31
32	V	34 RENT		APERION CONSULTING	100.00%				32
33	V	35 AUTO LEASE		APERION CONSULTING	100.00%	365		365	33
34	V	10 CONSULTING	34,600	APERION CONSULTING	100.00%			(34,600)	34
35	V	01 DIETICIAN	31,965	APERION CONSULTING	100.00%			(31,965)	35
36	V	06 PAINTER	3,200	APERION CONSULTING	100.00%			(3,200)	36
37	V	06 PROJECT MANAGER	1,300	APERION CONSULTING	100.00%			(1,300)	37
38	V	21 RECEIVABLES	5,899	APERION CONSULTING	100.00%			(5,899)	38
39	Total		\$ 76,964			\$ 46,847	\$ *	(30,116)	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	6 REPAIRS & MAINTENANCE		APERION FINANCIAL	100.00%	13	\$	13	15	
16	V	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	2,363		2,363	16	
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	673		673	17	
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	40		40	18	
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	41,473		41,473	19	
20	V	24 SEMINARS		APERION FINANCIAL	100.00%	78		78	20	
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	564		564	21	
22	V	26 INSURANCE		APERION FINANCIAL	100.00%	5,890		5,890	22	
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	266		266	23	
24	V	19 HOME OFFICE EXPENSE	86,199	APERION FINANCIAL	100.00%			(86,199)	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		\$ 86,199				\$	51,360	\$ * (34,839)	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%	\$ 423	\$	423	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		625		625	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		143		143	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		9		9	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		838		838	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		1,679		1,679	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		1,287		1,287	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		453		453	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		473		473	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		1,645		1,645	24
25	V								25
26	V	34 RENT	12,000	8131 N. MONTICELLO, LLC				(12,000)	26
27	V	34 RENT	234	8132 N. MONTICELLO, LLC				(234)	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		\$ 12,234			\$ 7,577	\$ *	(4,657)	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	\$ 509,101	Renewal Rehab	100.00%	\$ 435,790	\$ (73,311)
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	Total		\$ 509,101			\$ 435,790	\$ * (73,311)

* 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	\$ 11,729	ProPay HR LLC	24.00%	\$ 8,679	\$ (3,050)
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	Total		\$ 11,729			\$ 8,679	\$ * (3,050)

* 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	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Yosef Meystel Trust	14.750%	Aperion Care Amboy	Amboy	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	1
2	Shira Berkowitz- Class A	3.000%	Aperion Care Jacksonville	Jacksonville	PROPAY	EVANSTON	PAYROLL SERVICES	2
3	Jay Meystel Trust- Class B	4.000%	River Crossing Rehab	Galesburg	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	3
4	Steven Turofsky- Class B	1.000%	Aperion Care Midlothian	Midlothian	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	4
5	Frederick S. Frankel- Class B	1.000%	Riverwood Rehab	East Moline	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	5
6	Christina Inofre- Class B	1.000%	Aperion Care Bridgeport	Bridgeport	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	6
7	Zvi Feiner- Class B	3.500%	Aperion Care Litchfield	Litchfield	APERION ESTATES PERU	PERU, IN	ALF	7
8	42170 Limited Partnership	6.833%	Aperion Care Springfield	Springfield	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	8
9	1219 Limited Partnership	6.833%	Aperion Care Evanston	Evanston	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	9
10	David A. Berkowitz	22.750%	Aperion Care St. Elmo	St. Elmo	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	10
11	350 Limited Partnership	6.833%	Aperion Care Burbank	Burbank	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	11
12	Gary Bider	6.833%	Aperion Care Chicago Heights	Chicago Heights	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	12
13	257 LTD Partnership	6.835%	Aperion Care Forest Park	Forest Park				13
14	417A , LLC	6.833%	Aperion Care Oak Lawn	Oak Lawn				14
15	Joel Meystel	8.000%	Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care International	Chicago				17
18			Aperion Care Plum Grove	Palatine				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
25			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 & ID Number

Aperion Care Dolton, Llc

#

0051151

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	1.20	3.00%	Alloc. Salary	\$ 5,814	17-07	1	
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.60	1.50%	Alloc. Salary	901	17-07	2	
3	Joel Meystel	Shareholder	Administrative	8.00%	See Attached	0.60	3.00%	Mgmt/Al Sal	1,702	17-07	3	
4	David Berkowitz	Shareholder	Administrative	22.75%	See Attached	1.20	3.00%	Alloc. Salary	5,814	17-07	4	
5	Fred Frankel	Shareholder	Administrative	1.00%	See Attached	1.20	3.00%	Alloc. Salary	4,253	17-7	5	
6	Steve Turofsky	Shareholder	Administrative	1.00%	See Attached	1.20	3.00%	Alloc. Salary	4,208	17-7	6	
7	Christina Inofre	Shareholder	Nursing	1.00%	See Attached	1.20	3.00%	Alloc. Salary	3,328	10-07	7	
8	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.10	3.03%	Alloc. Salary	686	21-7	8	
9	Shimon Meystel	Relative	Clerical	0.00%	See Attached	1.20	3.00%	Alloc. Salary	122	21-7	9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 26,828		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 Dolton, Llc

0051151

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

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 CARE

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	2	FOOD	ACTUAL CENSUS	925,063	39	\$ 5,257	\$ 26,891	\$ 153	1	
2	5	UTILITIES	ACTUAL CENSUS	925,063	39	179	26,891	5	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	124,883	112,788	26,891	3,630	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	8,040		26,891	234	4
5	10	SALARY- NURSE	ACTUAL CENSUS	925,063	39	113,170	113,170	26,891	3,290	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	8,067		26,891	235	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	1,588,216	1,274,084	26,891	46,168	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	316,131		26,891	9,190	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	52,521		26,891	1,527	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	899,005	810,120	26,891	26,134	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	126,855		26,891	3,688	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	150,166		26,891	4,365	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39	41,165		26,891	1,197	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	147,150		26,891	4,278	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	15,480		26,891	450	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	114,048		26,891	3,315	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			26,891		17
18	34	RENT	ACTUAL CENSUS	925,063	39	8,054		26,891	234	18
19	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	2,485		26,891	72	19
20	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	76,069		26,891	2,211	20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 3,796,942	\$ 2,310,162	\$ 110,377		25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

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	26,891	\$ 6,232	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39			26,891		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	140,088	138,625	26,891	4,072	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	46,162		26,891	1,342	4
5	10	SALARY NURSE	ACTUAL CENSUS	925,063	39	890,856	890,856	26,891	25,897	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	116,493		26,891	3,386	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39			26,891		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	20,901		26,891	608	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	35,826		26,891	1,041	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	37,620	25,723	26,891	1,094	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	7,289		26,891	212	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	83,735		26,891	2,434	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39			26,891		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	3,364		26,891	98	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	1,739		26,891	51	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	508		26,891	15	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			26,891		17
18	34	RENT	ACTUAL CENSUS	925,063	39			26,891		18
19	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	12,556		26,891	365	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,611,525	\$ 1,269,593		\$ 46,847	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

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 FINANCIAL

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	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	457	26,891	13	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	26,891	2,363	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144	26,891	673	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382	26,891	40	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	26,891	41,473	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672	26,891	78	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412	26,891	564	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628	26,891	5,890	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143	26,891	266	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	\$ 51,360	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

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 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

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	\$ 26,891	\$ 423	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508	26,891	625	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910	26,891	143	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320	26,891	9	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813	26,891	838	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774	26,891	1,679	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281	26,891	1,287	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600	26,891	453	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285	26,891	473	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595	26,891	1,645	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	\$	\$ 7,577	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

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 Renewal Rehab
 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	39	Therapy Services	Direct	37	\$	\$		\$ 435,790	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				\$	\$		\$ 435,790	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

()

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	19	Payroll Services	Direct		\$	\$		\$ 8,679	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				\$	\$		\$ 8,679	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151 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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number

Aperion Care Dolton, Llc

0051151

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										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1										1									
2										2									
3										3									
4										4									
5										5									
Working Capital																			
6	First Midwest Bank	X	Line of Credit			698,559			24,402	6									
7	Insurance Policies	X							2,750	7									
8										8									
9	TOTAL Facility Related					\$ 698,559			\$ 27,152	9									
B. Non-Facility Related*																			
10	Interest Income	X							(471)	10									
11	Allocated from Aperion Care	X							3,315	11									
12	Allocated from Aperion Consult	X							15	12									
13	See Supplemental Schedule								1,287	13									
14	TOTAL Non-Facility Related					\$			\$ 4,146	14									
15	TOTALS (line 9+line14)					\$ 698,559			\$ 31,298	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 Dolton, Llc

0051151

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			
A. Directly Facility Related																				
Long-Term																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	TOTAL Long-Term									7										
Working Capital																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	TOTAL Working Capital									14										
B. Non-Facility Related*																				
15	Allocated from 8131 N. Montice	X								1,287										
16										16										
17										17										
18										18										
19										19										
20	TOTAL Non-Facility Related									1,287										

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																	
1. Real Estate Tax accrual used on 2014 report.		\$	317,324	1															
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	321,068	2															
3. Under or (over) accrual (line 2 minus line 1).		\$	3,744	3															
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	319,423	4															
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	13,135	5															
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ 26,117 For 2011 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6															
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	336,302	7															
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2010	231,100	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2014 \$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td style="text-align: center;">16</td> </tr> </table>		FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2014 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
FOR BHF USE ONLY																			
13	FROM R. E. TAX STATEMENT FOR 2014 \$	13																	
14	PLUS APPEAL COST FROM LINE 5 \$	14																	
15	LESS REFUND FROM LINE 6 \$	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																	
	2011	280,833	9																
	2012	304,881	10																
	2013	317,324	11																
	2014	319,423	12																
2015 Accrual = 2014 Tax Bills																			
Allocated from 8131 N. Monticello = \$1,645																			

NOTES:

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

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

Report Period Beginning:

01/01/15

Ending:

12/31/15

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 17,952 B. General Construction Type: Exterior Brick Frame _____ Number of Stories _____

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Allocated from 8131 N. Monticello</u>			\$ <u>2,587</u>	1
2					2
3	TOTALS			\$ <u>2,587</u>	3

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					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		2011		283,344		20	21,520	21,520	96,796	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											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68			31,889	1,753	1,103	(650)	5,866	68
69				66,009		(66,009)		69
70		\$	315,233	\$	22,623	\$	102,662	70

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 315,233	\$ 67,762		\$ 22,623	\$ (45,139)	\$ 102,662	1
2	Air Handler & Condensing Unit	2012	9,860		20	658	658	2,301	2
3	Aluminum Face Panels Installation	2014	5,867		20	391	391	554	3
4	Water And Fuel Pumps	2015	6,387		20	1,171	1,171	1,171	4
5	Door Wander	2015	6,340		20	211	211	211	5
6	Upgrade Walk-In Cooler: Support Rails For Condenser Unit, Pipi	2015	8,557		20	428	428	428	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)		\$ 352,245	\$ 67,762		\$ 25,482	\$ (42,280)	\$ 107,328	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		\$ 352,245	\$ 67,762		\$ 25,482	\$ (42,280)	\$ 107,328	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		\$ 352,245	\$ 67,762		\$ 25,482	\$ (42,280)	\$ 107,328	34

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

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

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		\$ 352,245	\$ 67,762		\$ 25,482	\$ (42,280)	\$ 107,328	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)	\$ 352,245	\$ 67,762		\$ 25,482	\$ (42,280)	\$ 107,328	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		\$ 352,245	\$ 67,762		\$ 25,482	\$ (42,280)	\$ 107,328	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)	\$ 352,245	\$ 67,762		\$ 25,482	\$ (42,280)	\$ 107,328	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010	20,102	598	35	515	(83)	2,813	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	866	70	20	43	(27)	260	9
10	Allocated from Aperion Care	2012	246	9	20	12	3	49	10
11	Allocated from Aperion Care	2013	104	6	20	5	(1)	16	11
12									12
13	Allocated from 8131 N. Monticello	2010	9,005	1,070	20	450	(620)	2,493	13
14	Allocated from 8131 N. Monticello	2013	1,566		20	78	78	235	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)		\$ 31,889	\$ 1,753		\$ 1,103	\$ (650)	\$ 5,866	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		\$ 31,889	\$ 1,753		\$ 1,103	\$ (650)	\$ 5,866	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)	\$ 31,889	\$ 1,753		\$ 1,103	\$ (650)	\$ 5,866	34

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

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

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	\$ 67,325	\$ 124	\$ 10,752	\$ 10,628	10	\$ 37,610	71
72	Current Year Purchases	23,145	139	3,014	2,875	10	3,014	72
73	Fully Depreciated Assets	22,018				10	22,018	73
74								74
75	TOTALS	\$ 112,489	\$ 263	\$ 13,766	\$ 13,503		\$ 62,642	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care	2015	\$ 916	\$ 121	\$ 183	\$ 62	5	\$ 307	76
77		Allocated from Aperion Consultir	2015	674	43	135	92	5	135	77
78										78
79										79
80	TOTALS			\$ 1,590	\$ 164	\$ 318	\$ 154		\$ 442	80

E. Summary of Care-Related Assets

	1 Reference	2 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)	\$ 468,910	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 68,189	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 39,566	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (28,623)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 170,412	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	Demolish Existing Building	\$ 33,486	92
93			93
94			94
95		\$ 33,486	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: Unrelated Lease

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:	<u>80</u>		\$ <u>379,053</u>			3
4	Additions						4
5	<u>Allocated from 8131 N. Monticello</u>			<u>453</u>			5
6							6
7	TOTAL	<u>80</u>		\$ <u>379,506</u>			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: \$ 9,429 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>Allocated from Aperion Care</u>		\$ _____	\$ <u>2,211</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>365</u>	18
19					19
20					20
21	TOTAL		\$ _____	\$ <u>2,576</u>	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	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

	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	\$		\$	183,901	\$			\$	183,901	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				85,903					85,903	2
3	Licensed Recreational Therapist		hrs										3
4	Licensed Physical Therapist	39 - 03	hrs				239,296					239,296	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						159,671			159,671	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>						14,026		3,690			17,716	13
14	TOTAL			\$		\$	523,126	\$	163,361		\$	686,487	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 Dolton, Llc# 0051151Report Period Beginning: 01/01/15Ending: 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	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 9,826	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	829,398		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	146,545		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	929,603		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,915,372	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	219,380		15
16	Equipment, at Historical Cost	267,954		16
17	Accumulated Depreciation (book methods)	(269,666)		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):	591,990		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 809,658	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,725,030	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 387,941	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	698,559		29
30	Accrued Salaries Payable	76,007		30
31	Accrued Taxes Payable (excluding real estate taxes)	1,411		31
32	Accrued Real Estate Taxes(Sch.IX-B)	319,423		32
33	Accrued Interest Payable	2,201		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	46,134		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,531,676	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,531,676	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,193,354	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,725,030	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,047,801	1
2	Restatements (describe):		2
3	<u>Rounding</u>	10	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,047,811	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	473,543	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(328,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 145,543	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,193,354	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care Dolton, Llc# 0051151Report Period Beginning: 01/01/15

Ending:

12/31/15**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,239,690	1
2	Discounts and Allowances for all Levels	78,529	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,318,219	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	60,377	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 60,377	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	8,615	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	1,504	19
20	Radiology and X-Ray	214	20
21	Other Medical Services	90	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 10,423	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	471	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 471	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	26,131	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 26,131	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,415,621	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	809,087	31
32	Health Care	1,766,598	32
33	General Administration	1,616,360	33
B. Capital Expense			
34	Ownership	867,117	34
C. Ancillary Expense			
35	Special Cost Centers	701,965	35
36	Provider Participation Fee	180,951	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,942,078	40
41	Income before Income Taxes (line 30 minus line 40)**	473,543	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 473,543	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 3,502,334	44
45	Private Pay - Net Inpatient Revenue	182,596	45
46	Medicare - Net Inpatient Revenue	2,441,301	46
47	Other-(specify) <u>Insurance</u>	191,988	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,318,219	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 Dolton, Llc

0051151

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	2,000	2,180	\$ 81,428	\$ 37.35	1
2	Assistant Director of Nursing					2
3	Registered Nurses	6,189	6,490	202,727	31.24	3
4	Licensed Practical Nurses	18,957	20,649	515,027	24.94	4
5	CNAs & Orderlies	45,783	50,762	542,600	10.69	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,952	4,384	76,366	17.42	8
9	Activity Director	1,864	2,234	36,214	16.21	9
10	Activity Assistants	7,659	8,419	79,182	9.41	10
11	Social Service Workers	3,785	4,221	66,240	15.69	11
12	Dietician					12
13	Food Service Supervisor	1,522	1,647	31,821	19.32	13
14	Head Cook	2,835	3,206	36,409	11.36	14
15	Cook Helpers/Assistants	10,096	11,300	110,385	9.77	15
16	Dishwashers					16
17	Maintenance Workers	1,976	2,160	47,483	21.98	17
18	Housekeepers	12,102	13,762	137,848	10.02	18
19	Laundry	20	20	259	12.95	19
20	Administrator	2,032	2,124	116,843	55.01	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,041	6,806	75,067	11.03	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	126,813	140,364	\$ 2,155,899 *	\$ 15.36	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	Monthly	\$ 31,965	01-03	35
36	Medical Director	Monthly	7,500	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	34,600	10-03	38
39	Pharmacist Consultant	Monthly	5,720	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	62	3,383	11-03	44
45	Social Service Consultant	15	925	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	77	\$ 84,093		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	
<u>Landra Cupil Jones</u>	<u>Administrator</u>	<u>0</u>	<u>\$ 80,622</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 13,951</u>	<u>IDPH License Fee</u>	<u>\$ 3,980</u>	
<u>Moshe Freedman</u>	<u>Administrator</u>	<u>0</u>	<u>36,221</u>	<u>Unemployment Compensation Insurance</u>	<u>43,738</u>	<u>Advertising: Employee Recruitment</u>	<u>2,137</u>	
				<u>FICA Taxes</u>	<u>161,330</u>	<u>Health Care Worker Background Check</u>		
				<u>Employee Health Insurance</u>	<u>86,818</u>	<u>(Indicate # of checks performed <u>113</u>)</u>	<u>1,139</u>	
				<u>Employee Meals</u>		<u>Patient Background Checks</u>		
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues & Subscriptions</u>	<u>36,117</u>	
				<u>Union Pension Fund</u>	<u>18,903</u>	<u>Licenses & Fees</u>	<u>199</u>	
				<u>401K Expense</u>	<u>747</u>	<u>Allocated from Aperion Care</u>	<u>1,527</u>	
				<u>Employee Benefits - Other</u>	<u>4,939</u>	<u>Allocated from Aperion Consulting</u>	<u>1,041</u>	
				<u>Employee Physicals</u>	<u>640</u>	<u>See Supplemental Schedule</u>	<u>49</u>	
						<u>Less: Public Relations Expense</u>	<u>()</u>	
						<u>Non-allowable advertising</u>	<u>()</u>	
						<u>Yellow page advertising</u>	<u>()</u>	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 116,843	TOTAL (agree to Schedule V, line 22, col.8)	\$ 331,066	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 46,189	
(List each licensed administrator separately.)								
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
<u>Aperion Care - Management Fees</u>			<u>\$ 275,969</u>				<u>Out-of-State Travel</u>	<u>\$</u>
							<u>In-State Travel</u>	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 275,969	TOTAL		\$	<u>Seminar Expense</u>	
(Attach a copy of any management service agreement)							<u>Allocated from Aperion Care</u>	<u>3,688</u>
							<u>Allocated from Aperion Consulting</u>	<u>212</u>
							<u>See Supplemental Schedule</u>	<u>78</u>
							<u>Entertainment Expense</u>	<u>()</u>
							<u>(agree to Sch. V, line 24, col. 8)</u>	
							TOTAL	\$ 3,978
C. Professional Services								
Vendor/Payee	Type		Amount					
<u>FR&R/Marcum LLP</u>	<u>Accounting</u>		<u>\$ 22,575</u>					
<u>Aperion Care</u>	<u>Home Office Expense</u>		<u>105,355</u>					
<u>Aperion Financial</u>	<u>Home Office Expense</u>		<u>86,199</u>					
<u>Aperion Care</u>	<u>Data Processing</u>		<u>4,437</u>					
<u>Creative Technology Solutions</u>	<u>Data Processing</u>		<u>10,001</u>					
<u>E-Health Data Solutions</u>	<u>Data Processing</u>		<u>1,800</u>					
<u>Galaxy Hosted Software</u>	<u>Data Processing</u>		<u>11,150</u>					
<u>National Datacare Corporation</u>	<u>Data Processing</u>		<u>2,382</u>					
<u>Wescom Solutions</u>	<u>Data Processing</u>		<u>13,474</u>					
<u>Propay HR</u>	<u>Payroll Processing</u>		<u>11,729</u>					
<u>Skidelsy & Associates</u>	<u>RE Tax Appeal</u>		<u>13,135</u>					
<u>See Supplemental Schedule</u>			<u>24,697</u>					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 306,933					
(For legal fee disclosure, see page 39 of instructions)								

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Dolton, Llc# 0051151

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 \$22,418
- (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. \$ 15,064 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. \$ 180,951
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. \$ N/A Has any meal income been offset against related costs? N/A 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.