



Facility Name & ID Number Aperion Care International, Llc

# 0050187 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	<u>218</u>	Skilled (SNF)	<u>218</u>	<u>79,570</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>218</u>	TOTALS	<u>218</u>	<u>79,570</u>	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	<u>591</u>	<u>14</u>	<u>22,643</u>	<u>23,248</u>	8
9	SNF/PED					9
10	ICF	<u>30,255</u>	<u>1,732</u>	<u>3,329</u>	<u>35,316</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>30,846</u>	<u>1,746</u>	<u>25,972</u>	<u>58,564</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.60%

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 10/1/2008

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 10/1/2008 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 218 and days of care provided 22,643

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  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 International, Llc # 0050187 Report Period Beginning: 01/01/15 Ending: 12/31/15**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	333,702	52,648	52,842	439,192		439,192	(40,212)	398,980		1
2	Food Purchase		318,258		318,258		318,258	(147)	318,111		2
3	Housekeeping	265,323	54,064		319,387		319,387		319,387		3
4	Laundry	91,787	36,171		127,958		127,958		127,958		4
5	Heat and Other Utilities			303,984	303,984		303,984	(293)	303,691		5
6	Maintenance	146,484	57,868	159,319	363,671		363,671	38,282	401,953		6
7	Other (specify):*							3,431	3,431		7
8	<b>TOTAL General Services</b>	<b>837,296</b>	<b>519,009</b>	<b>516,145</b>	<b>1,872,450</b>		<b>1,872,450</b>	<b>1,061</b>	<b>1,873,511</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			50,279	50,279		50,279		50,279		9
10	Nursing and Medical Records	3,373,832	302,626	50,704	3,727,162		3,727,162	29,863	3,757,025		10
10a	Therapy	206,227			206,227		206,227		206,227		10a
11	Activities	214,042	12,560	880	227,482		227,482		227,482		11
12	Social Services	339,383		1,230	340,613		340,613		340,613		12
13	CNA Training										13
14	Program Transportation			59,777	59,777		59,777		59,777		14
15	Other (specify):*							7,886	7,886		15
16	<b>TOTAL Health Care and Programs</b>	<b>4,133,484</b>	<b>315,186</b>	<b>162,870</b>	<b>4,611,540</b>		<b>4,611,540</b>	<b>37,749</b>	<b>4,649,289</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	187,544		784,699	972,243		972,243	(679,004)	293,239		17
18	Directors Fees										18
19	Professional Services			960,642	960,642		960,642	(697,554)	263,088		19
20	Dues, Fees, Subscriptions & Promotions			108,176	108,176		108,176	(50,984)	57,192		20
21	Clerical & General Office Expenses	150,937		694,353	845,290		845,290	(434,993)	410,297		21
22	Employee Benefits & Payroll Taxes			1,161,353	1,161,353		1,161,353		1,161,353		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,766	3,766		3,766	8,661	12,427		24
25	Other Admin. Staff Transportation			2,969	2,969		2,969	16,037	19,006		25
26	Insurance-Prop.Liab.Malpractice			513,358	513,358		513,358	23,093	536,451		26
27	Other (specify):*							9,529	9,529		27
28	<b>TOTAL General Administration</b>	<b>338,481</b>		<b>4,229,316</b>	<b>4,567,797</b>		<b>4,567,797</b>	<b>(1,805,216)</b>	<b>2,762,581</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>5,309,261</b>	<b>834,195</b>	<b>4,908,331</b>	<b>11,051,787</b>		<b>11,051,787</b>	<b>(1,766,405)</b>	<b>9,285,382</b>		<b>29</b>

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

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

Facility Name &amp; ID Number

Aperion Care International, Llc

#0050187

Report Period Beginning:

01/01/15

Ending:

12/31/15

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			420,109	420,109		420,109	423,735	843,844			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			102,457	102,457		102,457	800,537	902,994			32
33	Real Estate Taxes							367,925	367,925			33
34	Rent-Facility & Grounds			2,374,000	2,374,000		2,374,000	(2,373,013)	987			34
35	Rent-Equipment & Vehicles			37,172	37,172		37,172	7,378	44,550			35
36	Other (specify):*			5,205	5,205		5,205	242,518	247,723			36
37	<b>TOTAL Ownership</b>			2,938,943	2,938,943		2,938,943	(530,919)	2,408,024			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		887,314	2,869,800	3,757,114		3,757,114	(400,516)	3,356,598			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			344,533	344,533		344,533		344,533			42
43	Other (specify):*			79,091	79,091		79,091	(79,091)				43
44	<b>TOTAL Special Cost Centers</b>		887,314	3,293,424	4,180,738		4,180,738	(479,607)	3,701,131			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,309,261	1,721,509	11,140,698	18,171,468		18,171,468	(2,776,932)	15,394,536			45

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



Aperion Care International, Llc

ID# 0050187

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing Salaries	\$ (250)	43	1
2	Bank Charges	(11,316)	21	2
3	Theft and Damage Loss	(4,786)	21	3
4	Amortization	(5,205)	36	4
5	Vending Income	(385)	02	5
6	PAC Dues	(13,336)	20	6
7	Annual Report	(250)	20	7
8	Building Co - Amortization	(7,054)	36	8
9	Building Co - Professional Fees	(3,310)	19	9
10	Building Co - Penalty	(1,277)	21	10
11	Additional R&M	21,366	06	11
12	Non-Allowable Legal	(108,149)	19	12
13	Non-Allowable Rent	(20,000)	34	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	<b>Total</b>	(153,952)		49

Aperion Care International, Llc

Report Period Beginning: ID# 0050187  
 Ending: 01/01/15  
 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	<b>Total</b>	0	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care International, Llc# 0050187

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				(40,212)								(40,212)	1
2	Food Purchase	(480)		333									(147)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(1,225)		11			921						(293)	5
6	Maintenance	21,366		7,906	7,619	29	1,362						38,282	6
7	Other (specify):*			509	2,922								3,431	7
8	<b>TOTAL General Services</b>	<b>19,661</b>		<b>8,759</b>	<b>(29,671)</b>	<b>29</b>	<b>2,283</b>						<b>1,061</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			7,165	22,698								29,863	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			511	7,375								7,886	15
16	<b>TOTAL Health Care and Programs</b>			<b>7,676</b>	<b>30,073</b>								<b>37,749</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(684,151)		5,147							(679,004)	17
18	Directors Fees													18
19	Professional Services	(111,459)	3,310	(319,311)	1,323	(265,401)	311	(6,326)					(697,554)	19
20	Fees, Subscriptions & Promotions	(56,686)		3,325	2,268	88	20						(50,984)	20
21	Clerical & General Office Expenses	(587,712)	1,277	56,914	2,382	90,322	1,824						(434,993)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			8,031	461	169							8,661	24
25	Other Admin. Staff Transportation			9,507	5,301	1,229							16,037	25
26	Insurance-Prop.Liab.Malpractice		7,659	2,606		12,828							23,093	26
27	Other (specify):*			9,316	213								9,529	27
28	<b>TOTAL General Administration</b>	<b>(755,857)</b>	<b>12,246</b>	<b>(913,763)</b>	<b>11,948</b>	<b>(155,618)</b>	<b>2,155</b>	<b>(6,326)</b>					<b>(1,805,216)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(736,196)</b>	<b>12,246</b>	<b>(897,328)</b>	<b>12,350</b>	<b>(155,589)</b>	<b>4,438</b>	<b>(6,326)</b>					<b>(1,766,405)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care International, Llc# 0050187

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(170,298)	589,285	980	110		3,658						423,735	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(2,548)	793,030	7,220	32		2,803						800,537	32
33	Real Estate Taxes		364,342				3,583						367,925	33
34	Rent-Facility & Grounds	(20,000)	(2,342,000)	510			(11,522)						(2,373,013)	34
35	Rent-Equipment & Vehicles			4,973	795	579	1,031						7,378	35
36	Other (specify):*	(12,259)	254,777										242,518	36
37	<b>TOTAL Ownership</b>	<b>(205,105)</b>	<b>(340,566)</b>	<b>13,683</b>	<b>937</b>	<b>579</b>	<b>(448)</b>						<b>(530,919)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(400,516)				(400,516)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(79,091)											(79,091)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(79,091)</b>							<b>(400,516)</b>				<b>(479,607)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(1,020,392)</b>	<b>(328,320)</b>	<b>(883,645)</b>	<b>13,287</b>	<b>(155,011)</b>	<b>3,990</b>	<b>(6,326)</b>	<b>(400,516)</b>				<b>(2,776,932)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See 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:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 2,342,000	4815 S. Western LLC	100.00%	\$	(2,342,000)	1
2	V	32 Interest	454	4815 S. Western LLC	100.00%	793,484	793,030	2
3	V	36 Amortization		4815 S. Western LLC	100.00%	7,054	7,054	3
4	V	30 Depreciation		4815 S. Western LLC	100.00%	589,285	589,285	4
5	V	26 Insurance		4815 S. Western LLC	100.00%	7,659	7,659	5
6	V	36 MIP Insurance		4815 S. Western LLC	100.00%	247,723	247,723	6
7	V	19 Professional Fees		4815 S. Western LLC	100.00%	3,310	3,310	7
8	V	33 Real Estate Taxes		4815 S. Western LLC	100.00%	364,342	364,342	8
9	V	21 Penalty		4815 S. Western LLC	100.00%	1,277	1,277	9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 2,342,454			\$ 2,014,134	\$ * (328,320)	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%	\$ 333	\$	333	15
16	V	5 UTILITIES		APERION CARE	100.00%	11		11	16
17	V	6 REPAIRS & MAINTENANCE		APERION CARE	100.00%	7,906		7,906	17
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	509		509	18
19	V	10 SALARY- NURSE		APERION CARE	100.00%	7,165		7,165	19
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	511		511	20
21	V	17 ADMINISTRATIVE		APERION CARE	100.00%	100,547		100,547	21
22	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	20,014		20,014	22
23	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	3,325		3,325	23
24	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	56,914		56,914	24
25	V	24 SEMINARS		APERION CARE	100.00%	8,031		8,031	25
26	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	9,507		9,507	26
27	V	26 INSURANCE		APERION CARE	100.00%	2,606		2,606	27
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	9,316		9,316	28
29	V	30 DEPRECIATION		APERION CARE	100.00%	980		980	29
30	V	32 INTEREST		APERION CARE	100.00%	7,220		7,220	30
31	V	33 REAL ESTATE TAX		APERION CARE	100.00%				31
32	V	34 RENT		APERION CARE	100.00%	510		510	32
33	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	157		157	33
34	V	35 AUTO LEASE		APERION CARE	100.00%	4,816		4,816	34
35	V	17 MANAGEMENT FEE	784,698	APERION CARE	100.00%			(784,698)	35
36	V	19 HOME OFFICE	326,170	APERION CARE	100.00%			(326,170)	36
37	V	19 DATA PROCESSING	13,155	APERION CARE	100.00%			(13,155)	37
38	V								38
39	Total		\$ 1,124,023			\$ 240,378	\$ *	(883,645)	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	<u>1</u> <u>DIETARY</u>	\$	<u>APERION CONSULTING</u>	100.00%	\$ 13,573	\$	13,573	15
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	100.00%				16
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>APERION CONSULTING</u>	100.00%	8,869		8,869	17
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. &amp; DIETARY</u>		<u>APERION CONSULTING</u>	100.00%	2,922		2,922	18
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	100.00%	56,398		56,398	19
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%	7,375		7,375	20
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>APERION CONSULTING</u>	100.00%				21
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING</u>	100.00%	1,323		1,323	22
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	100.00%	2,268		2,268	23
24	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>APERION CONSULTING</u>	100.00%	2,382		2,382	24
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	100.00%	461		461	25
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	100.00%	5,301		5,301	26
27	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%				27
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CONSULTING</u>	100.00%	213		213	28
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	100.00%	110		110	29
30	V	<u>32</u> <u>INTEREST</u>		<u>APERION CONSULTING</u>	100.00%	32		32	30
31	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>APERION CONSULTING</u>	100.00%				31
32	V	<u>34</u> <u>RENT</u>		<u>APERION CONSULTING</u>	100.00%				32
33	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	100.00%	795		795	33
34	V	<u>10</u> <u>CONSULTING</u>	33,700	<u>APERION CONSULTING</u>	100.00%			(33,700)	34
35	V	<u>01</u> <u>DIETICIAN</u>	53,785	<u>APERION CONSULTING</u>	100.00%			(53,785)	35
36	V	<u>06</u> <u>PAINTER</u>		<u>APERION CONSULTING</u>	100.00%				36
37	V	<u>06</u> <u>PROJECT MANAGER</u>	1,250	<u>APERION CONSULTING</u>	100.00%			(1,250)	37
38	V								38
39	Total		\$ 88,735			\$ 102,022	\$ *	13,287	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%	29	\$	29	15
16	V	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	5,147		5,147	16
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	1,465		1,465	17
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	88		88	18
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	90,322		90,322	19
20	V	24 SEMINARS		APERION FINANCIAL	100.00%	169		169	20
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	1,229		1,229	21
22	V	26 INSURANCE		APERION FINANCIAL	100.00%	12,828		12,828	22
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	579		579	23
24	V	19 HOME OFFICE EXPENSE	266,866	APERION FINANCIAL	100.00%			(266,866)	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		\$ 266,866			\$ 111,856	\$ *	(155,011)	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%	\$ 921	\$	921	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC	100.00%	1,362		1,362	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC	100.00%	311		311	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC	100.00%	20		20	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC	100.00%	1,824		1,824	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC	100.00%	3,658		3,658	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC	100.00%	2,803		2,803	21
22	V	34 RENT		8131 N. MONTICELLO, LLC	100.00%	988		988	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC	100.00%	1,031		1,031	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC	100.00%	3,583		3,583	24
25	V								25
26	V	34 RENT	12,000	8131 N. MONTICELLO, LLC	100.00%			(12,000)	26
27	V	34 RENT	510	8131 N. MONTICELLO, LLC	100.00%			(510)	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		\$ 12,510			\$ 16,500	\$ *	3,990	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 PAYROLL SERVICES	\$ 24,330	PROPAY HR LLC	24.00%	\$ 18,004	\$ (6,326)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 24,330			\$ 18,004	\$ * (6,326)

\* 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	\$ 2,781,356	RENEWAL REHAB	100.00%	\$ 2,380,840	\$ (400,516)
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		\$ 2,781,356			\$ 2,380,840	\$ * (400,516)

\* 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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V		\$				\$	0	15
16	V							0	16
17	V							0	17
18	V							0	18
19	V							0	19
20	V							0	20
21	V							0	21
22	V							0	22
23	V							0	23
24	V							0	24
25	V							0	25
26	V							0	26
27	V							0	27
28	V							0	28
29	V							0	29
30	V							0	30
31	V							0	31
32	V							0	32
33	V							0	33
34	V							0	34
35	V							0	35
36	V							0	36
37	V							0	37
38	V							0	38
39	<b>Total</b>		\$ 0				\$	0	\$ * 0 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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V		\$			\$	\$	0	15
16	V							0	16
17	V							0	17
18	V							0	18
19	V							0	19
20	V							0	20
21	V							0	21
22	V							0	22
23	V							0	23
24	V							0	24
25	V							0	25
26	V							0	26
27	V							0	27
28	V							0	28
29	V							0	29
30	V							0	30
31	V							0	31
32	V							0	32
33	V							0	33
34	V							0	34
35	V							0	35
36	V							0	36
37	V							0	37
38	V							0	38
39	<b>Total</b>		\$ 0			\$	\$ *	0	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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V		\$			\$	\$	0	15
16	V							0	16
17	V							0	17
18	V							0	18
19	V							0	19
20	V							0	20
21	V							0	21
22	V							0	22
23	V							0	23
24	V							0	24
25	V							0	25
26	V							0	26
27	V							0	27
28	V							0	28
29	V							0	29
30	V							0	30
31	V							0	31
32	V							0	32
33	V							0	33
34	V							0	34
35	V							0	35
36	V							0	36
37	V							0	37
38	V							0	38
39	<b>Total</b>		\$ 0			\$	\$	0 *	0 39

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	1219 LIMITED PARTNERSHIP	1.50%	Aperion Care Amboy	Amboy	4815 S. Western LLC	CHICAGO	BUILDING CO.	1
2	257 LIMITED PARTNERSHIP	3.00%	Aperion Care Jacksonville	Jacksonville	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3	42170 LIMITED PARTNERSHIP	1.50%	River Crossing Rehab	Galesburg	PROPAY	EVANSTON	PAYROLL SERVICES	3
4	ATIED ASSOCIATES, LLC	35.41%	Aperion Care Dolton	Dolton	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	4
5	CHRISTINA INOFRE	1.00%	Riverwood Rehab	East Moline	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	5
6	DAVID BERKOWITZ TRUST	28.80%	Apetion Care Bridgeport	Bridgeport	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	6
7	DECLARATION OF TRUST OF YOSEF MEYSEL	28.79%	Aperion Care Litchfield	Litchfield	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	7
8			Aperion Care Springfield	Springfield	APERION ESTATES PERU	PERU, IN	ALF	8
9			Aperion Care St. Elmo	St. Elmo	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	9
10			Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	10
11			Aperion Care Burbank	Burbank	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	11
12			Aperion Care Chicago Heights	Chicago Heights	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	12
13			Aperion Care Forest Park	Forest Park	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	13
14			Aperion Care Oak Lawn	Oak Lawn				14
15			Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care Plum Grove	Plum Grove				17
18			Aperion Care Evanston	Evanston				18
19			Aperion Care Wilmington	Wilmington				19
20			Aperion Care Spring Valley	Spring Valley				20
21			Aperion Care Elgin	Elgin				21
22			Aperion Care Toluca	Toluca				22
23			Aperion Care Colfax	Colfax				23
24			Aperion Care Bloomington	Bloomington				24
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 &amp; ID Number

Aperion Care International, Llc

#

0050187

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	See Attached	2.50	6.25%	Alloc. Salary	\$ 12,662	17-7	1	
2	Jay Meystel	Relative	Administrative	0	See Attached	1.30	3.25%	Alloc. Salary	1,962	17-7	2	
3	Joel Meystel	Relative	Administrative	0	See Attached	1.30	6.50%	Alloc. Salary	3,707	17-7	3	
4	Cynthia Meystel	Relative	Clerical	0	See Attached	0.20	6.06%	Alloc. Salary	1,493	17-7	4	
5	Shimon Meystel	Relative	Clerical	0	See Attached	2.50	6.25%	Alloc. Salary	267	21-7	5	
6	Christina Inofre	Owner	Nursing	1.00%	See Attached	2.50	6.25%	Alloc. Salary	7,248	10-7	6	
7	Meir Meystel	Relative	Administrative	0	See Attached	16.70	41.75%	Salary	69,048	17-1	7	
8	David Berkowitz	Relative	Administrative	0	See Attached	2.50	6.25%	Alloc. Salary	12,662	17-7	8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 109,049		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 International, Llc

# 0050187

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

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

Facility Name & ID Number Aperion Care International, Llc

# 0050187

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	\$ 58,564	\$ 333	1	
2	5	UTILITIES	ACTUAL CENSUS	925,063	39	179	58,564	11	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	124,883	112,788	58,564	7,906	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	8,040	58,564	509	4	
5	10	SALARY- NURSE	ACTUAL CENSUS	925,063	39	113,170	113,170	58,564	7,165	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	8,067	58,564	511	6	
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	1,588,216	1,274,084	58,564	100,547	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	316,131	58,564	20,014	8	
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	52,521	58,564	3,325	9	
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	899,005	810,120	58,564	56,914	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	126,855	58,564	8,031	11	
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	150,166	58,564	9,507	12	
13	26	INSURANCE	ACTUAL CENSUS	925,063	39	41,165	58,564	2,606	13	
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	147,150	58,564	9,316	14	
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	15,480	58,564	980	15	
16	32	INTEREST	ACTUAL CENSUS	925,063	39	114,048	58,564	7,220	16	
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39		58,564		17	
18	34	RENT	ACTUAL CENSUS	925,063	39	8,054	58,564	510	18	
19	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	2,485	58,564	157	19	
20	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	76,069	58,564	4,816	20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 3,796,942	\$ 2,310,162	\$ 240,378	25	

Facility Name & ID Number Aperion Care International, Llc

# 0050187

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	58,564	\$ 13,573	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39			58,564		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	140,088	138,625	58,564	8,869	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	46,162		58,564	2,922	4
5	10	SALARY NURSE	ACTUAL CENSUS	925,063	39	890,856	890,856	58,564	56,398	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	116,493		58,564	7,375	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39			58,564		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	20,901		58,564	1,323	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	35,826		58,564	2,268	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	37,620	25,723	58,564	2,382	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	7,289		58,564	461	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	83,735		58,564	5,301	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39			58,564		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	3,364		58,564	213	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	1,739		58,564	110	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	508		58,564	32	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			58,564		17
18	34	RENT	ACTUAL CENSUS	925,063	39			58,564		18
19	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	12,556		58,564	795	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,611,525	\$ 1,269,593		\$ 102,022	25

Facility Name & ID Number Aperion Care International, Llc

# 0050187

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	58,564	29	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	58,564	5,147	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144	58,564	1,465	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382	58,564	88	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	58,564	90,322	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672	58,564	169	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412	58,564	1,229	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628	58,564	12,828	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143	58,564	579	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	\$ 111,856	25

Facility Name & ID Number Aperion Care International, Llc

# 0050187

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	\$ 58,564	\$ 921	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508	58,564	1,362	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910	58,564	311	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320	58,564	20	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813	58,564	1,824	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774	58,564	3,658	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281	58,564	2,803	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600	58,564	988	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285	58,564	1,031	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595	58,564	3,583	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	\$	\$ 16,500	25

Facility Name & ID Number Aperion Care International, Llc

# 0050187

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	PAYROLL SERVICES	DIRECT		\$	\$		\$ 18,004	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				\$	\$		\$ 18,004	25

Facility Name & ID Number Aperion Care International, Llc

# 0050187

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, IL 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		\$	\$		\$ 2,380,840	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				\$	\$		\$ 2,380,840	25

Facility Name & ID Number Aperion Care International, Llc

# 0050187

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					\$			0	1		
2								0	2		
3								0	3		
4								0	4		
5								0	5		
6								0	6		
7								0	7		
8								0	8		
9								0	9		
10								0	10		
11								0	11		
12								0	12		
13								0	13		
14								0	14		
15								0	15		
16								0	16		
17								0	17		
18								0	18		
19								0	19		
20								0	20		
21								0	21		
22								0	22		
23								0	23		
24								0	24		
25	<b>TOTALS</b>				\$	0	\$	0	\$	0	25

Facility Name & ID Number Aperion Care International, Llc

# 0050187 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					\$	\$		0	1
2								0	2
3								0	3
4								0	4
5								0	5
6								0	6
7								0	7
8								0	8
9								0	9
10								0	10
11								0	11
12								0	12
13								0	13
14								0	14
15								0	15
16								0	16
17								0	17
18								0	18
19								0	19
20								0	20
21								0	21
22								0	22
23								0	23
24								0	24
25	TOTALS				\$ 0	\$ 0		\$ 0	25

Facility Name & ID Number Aperion Care International, Llc

# 0050187

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					\$			0	1		
2								0	2		
3								0	3		
4								0	4		
5								0	5		
6								0	6		
7								0	7		
8								0	8		
9								0	9		
10								0	10		
11								0	11		
12								0	12		
13								0	13		
14								0	14		
15								0	15		
16								0	16		
17								0	17		
18								0	18		
19								0	19		
20								0	20		
21								0	21		
22								0	22		
23								0	23		
24								0	24		
25	<b>TOTALS</b>				\$	0	\$	0	\$	0	25

Facility Name & ID Number

Aperion Care International, Llc

# 0050187

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			
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1	Bldg Co. - Capital One		X	Mortgage Payable	\$145,260.57		\$	\$ 21,019,626	12/1/2049	3.7200	\$ 793,484	1							
2												2							
3												3							
4												4							
5												5							
<b>Working Capital</b>																			
6	First Midwest Bank		X	Line of Credit				2,921,077			93,448	6							
7												7							
8												8							
9	TOTAL Facility Related				\$145,260.57		\$	\$ 23,940,703			\$ 886,932	9							
<b>B. Non-Facility Related*</b>																			
10	Interest - Insurance Policies		X								9,009	10							
11	Interest Income		X								(2,548)	11							
12	Interest Income - Bldg Co		X								(454)	12							
13	See Supplemental Schedule										10,055	13							
14	TOTAL Non-Facility Related						\$	\$			\$ 16,062	14							
15	TOTALS (line 9+line14)						\$	\$ 23,940,703			\$ 902,994	15							

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 247,723 Line # 36

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

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

Facility Name & ID Number Aperion Care International, Llc

# 0050187

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	<b>TOTAL Long-Term</b>									7										
<b>Working Capital</b>																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	<b>TOTAL Working Capital</b>									14										
<b>B. Non-Facility Related*</b>																				
15	Allocated from Aperion Care		X							7,220	15									
16	Allocated from Aperion Consulting		X							32	16									
17	Allocated from 8131 N. Monticello LLC		X							2,803	17									
18											18									
19											19									
20	<b>TOTAL Non-Facility Related</b>									<b>10,055</b>	<b>20</b>									

\* 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.)



**2014 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Aperion Care International, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050187

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

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

Enter the tax index number and real estate tax assessed for 2014 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2014.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>20-07-104-001-0000</u>	<u>Long Term Care Property</u>	\$ <u>220,816.53</u>	\$ <u>220,816.53</u>
2. <u>20-07-104-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>2,894.42</u>	\$ <u>2,894.42</u>
3. <u>20-07-104-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>2,252.84</u>	\$ <u>2,252.84</u>
4. <u>20-07-104-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>808.93</u>	\$ <u>808.93</u>
5. <u>20-07-104-009-0000</u>	<u>Long Term Care Property</u>	\$ <u>67,098.69</u>	\$ <u>67,098.69</u>
6. <u>20-07-104-011-0000</u>	<u>Long Term Care Property</u>	\$ <u>62,593.23</u>	\$ <u>62,593.23</u>
7. <u>20-07-104-012-0000</u>	<u>Long Term Care Property</u>	\$ <u>822.13</u>	\$ <u>822.13</u>
8. <u>10-23-325-045-0000</u>	<u>Home Office Allocation</u>	\$ <u>64,606.75</u>	\$ <u>3,591.92</u>
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>421,893.52</u></u>	\$ <u><u>360,878.69</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

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



Facility Name & ID Number Aperion Care International, Llc

# 0050187

Report Period Beginning:

01/01/15

Ending:

12/31/15

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 89,132 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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>Facility</u>		<u>2013</u>	<u>\$ 1,268,120</u>	<u>1</u>
2	<u>Allocated from 8131 N. Monticello LLC</u>			<u>5,634</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 1,273,754</b>	<b>3</b>

Facility Name & ID Number Aperion Care International, Llc

# 0050187

Report Period Beginning:

01/01/15

Ending:

12/31/15

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	218	2013	2000	\$ 12,080,520	\$ 589,285	35	\$ 345,158	\$ (244,127)	\$ 877,216	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Various		2009	23,882		20	2,388	2,388	15,921	9
10	Various		2010	32,497		20	2,639	2,639	20,498	10
11	Various		2011	55,563		20	4,765	4,765	22,663	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
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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		225,000			11,250	11,250	11,250	67
68		69,449	3,818		2,407	(1,411)	12,776	68
69			420,109			(420,109)		69
70		\$ 12,486,911	\$ 1,013,212		\$ 368,607	\$ (644,605)	\$ 960,324	70

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

Facility Name & ID Number Aperion Care International, Llc# 0050187

Report Period Beginning:

01/01/15

Ending:

12/31/15**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 12,486,911	\$ 1,013,212		\$ 368,607	\$ (644,605)	\$ 960,324	1
2	Resident Rooms & Bathrooms	2012	140,336		20	9,360	9,360	32,754	2
3	Vestibule/Lobby/Rooms	2012	142,814		20	9,526	9,526	33,333	3
4	Seco Refrigeration - Repair Chiller	2012	6,505		20	434	434	1,518	4
5	Lobby,Offices,Lounges,1St Flr Corridor,Nurse Station,Therapy R	2012	323,282		20	21,563	21,563	75,454	5
6	Water Heater	2012	31,250		20	2,084	2,084	7,294	6
7	Code Alert Wanderor	2012	4,045		20	578	578	2,119	7
8	Phone System	2012	14,796		20	1,480	1,480	5,795	8
9	Digital Watchdog/Camera	2012	8,927		20	1,785	1,785	6,546	9
10	Econocare	2012	65,492		20	4,368	4,368	15,286	10
11	Move Annunciator/Call System	2012	11,424		20	762	762	2,666	11
12	Seco Refrigeration - Laundry Exhaust	2013	6,187		20	413	413	1,031	12
13	Installed New Drain And Water Lines For Dialysis Machine & Tu	2013	4,350		20	290	290	725	13
14	Water Heater	2013	33,440		20	2,230	2,230	5,574	14
15	Installed 12, 20 Amp Outlets	2013	3,024		20	151	151	340	15
16	Installation And Programming Phone System For Analog Residen	2013	9,618		20	1,924	1,924	4,328	16
17	Asphalt Roof	2013	4,500		20	300	300	750	17
18	Installed Cameras At Front Door, Front Hallway, Admin Office, T	2013	2,785		20	557	557	1,207	18
19	Replace Main Breaker In Kdp Kitchen Panel	2013	11,700		20	585	585	1,219	19
20	Light Fixtures	2013	3,323		20	665	665	1,385	20
21	Installed Touble Bell Panels & Sensors In Resident Rooms	2013	9,599		20	480	480	1,120	21
22	Replaced Inlet Flapper Assemblies	2013	3,595		20	180	180	464	22
23	Installed New Flow Switch, Oil Temp Sensor & Wired Controls	2013	5,342		20	267	267	712	23
24	Security System	2013	5,252		20	263	263	525	24
25	Econocare #43311-2Nd Flr Ceiling, Wallcovering, Floor; Nrs Stati	2014	300,150		20	15,008	15,008	23,762	25
26	Econocare#43312-1St & 2Nd Flr Corridor Cork Board With Secu	2014	5,608		20	280	280	444	26
27	Sas Architecture International Village Addition	2014	2,625		20	131	131	197	27
28	Econocare #43545-2Nd Flr Dining Rm Floor,Wallcovering,Lights;	2014	372,423		20	18,621	18,621	27,932	28
29	Automatic Building Controls Remove And Replace Damper Actua	2014	9,998		20	500	500	750	29
30	Design And Construction Section, Illinois Department Of Public H	2014	6,000		20	300	300	475	30
31	Amber Mechanical Water Prv, Pump, Motor	2014	197,307		20	9,865	9,865	15,620	31
32	Fire Alarm System & Repair Door Holders	2014	2,669		20	133	133	211	32
33	Sas Architects Project 13082 - International Village Addition	2014	5,090		20	255	255	509	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 14,240,366	\$ 1,013,212		\$ 473,945	\$ (539,267)	\$ 1,232,371	34

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

Facility Name & ID Number Aperion Care International, Llc# 0050187

Report Period Beginning:

01/01/15

Ending:

12/31/15**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 14,240,366	\$ 1,013,212		\$ 473,945	\$ (539,267)	\$ 1,232,371	1
2	Hd Supply Sloan Regal Closet Flush Valve	2014	2,979		20	149	149	286	2
3	Sas Architects Project 13082 International Village Addition	2014	21,171		20	1,059	1,059	1,941	3
4	Sas Architects Project 13082 - International Village Addition	2014	4,529		20	226	226	396	4
5	Automatic Building Controls Ibcx Apec Board	2014	27,789		20	1,389	1,389	2,200	5
6	Amc Electric Bollards And Illuminating Sign	2014	5,600		20	280	280	467	6
7	Upgrade Building Exhaust	2014	6,845		20	342	342	570	7
8	Resurface Parking Lot And Handicap Sign Replacement	2014	22,143		20	1,107	1,107	1,568	8
9	Architect Planning - International Village Addition	2014	7,197		20	360	360	480	9
10	Wiring - Fire Pump And Elevator	2014	6,400		20	320	320	427	10
11	Econocare #43958 - Dietary Office Door, Lobby Relaminate Wall	2014	8,836		20	442	442	552	11
12	& Install Cabinet, 2Nd Fl Bathrooms Valves	2014			20				12
13	3 New 20 Ampere 120 Volt Circuits	2014	5,700		20	285	285	356	13
14	Fire Pump Repairs	2014	2,622		20	131	131	164	14
15	Econocare #44195 - 2Nd Fl Shower Room Plumbing, Flooring,	2014	36,898		20	1,845	1,845	1,999	15
16	Wall Tiles	2014			20				16
17	Econocare #44237 - 2Nd Fl Res Rm Showers Shower Walls, Floor	2014	30,007		20	1,500	1,500	1,625	17
18	& Wall Tiles	2014			20				18
19	Econocare #43950 - 2Nd Floor Corridor Signage	2014	4,482		20	224	224	280	19
20	Sas Architects & Planners - International Village Addition	2014	9,476		20	474	474	553	20
21	Install Hookup To Booster	2014	3,100		20	155	155	181	21
22	Permit For General Remodeling, Landscape, Driveway	2014	7,900		20	395	395	560	22
23	Sink & New Watre Supply In Basement Ceiling	2014	3,240		20	162	162	324	23
24	Boiler & Pump Repair	2014	2,884		20	144	144	180	24
25	Repair 2 Frozen Sprinkler Heads	2014	6,312		20	316	316	631	25
26	1St Flr Therapy Rm - Repaired Workstations/Panels	2015	7,735		20	322	322	322	26
27	Installation Of Landscape Irrigation System	2015	8,775		20	293	293	293	27
28	Cable	2015	7,941		20	165	165	165	28
29	Cable	2015	4,875		20	102	102	102	29
30	New Evap And Condensing Unit	2015	7,786		20	1,427	1,427	1,427	30
31	Repaired Elevator - Start Line Starter	2015	2,850		20	119	119	119	31
32	Fire Alarm System With 17,397 Dollar Reimbursement Applied	2015	2,500		20	73	73	73	32
33	Doors	2015	5,794		20	72	72	72	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 14,514,733	\$ 1,013,212		\$ 487,824	\$ (525,388)	\$ 1,250,684	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 14,514,733	\$ 1,013,212		\$ 487,824	\$ (525,388)	\$ 1,250,684	1
2	Lobby/Corridor/Dining & Resid Rm - Cabinets/Doors/Hinge	2015	18,303		20	915	915	915	2
3	1St Flr Resident Rm - Cove Base/Vinyl/Signage	2015	6,034		20	302	302	302	3
4	Resid Rm&Bathrm - Flooring/Rails/Ceiling Lights/Tiling/Sink	2015	23,031		20	1,152	1,152	1,152	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
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18									18
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 14,562,101	\$ 1,013,212		\$ 490,192	\$ (523,019)	\$ 1,253,053	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		\$ 14,562,101	\$ 1,013,212		\$ 490,192	\$ (523,019)	\$ 1,253,053	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)	\$ 14,562,101	\$ 1,013,212		\$ 490,192	\$ (523,019)	\$ 1,253,053	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	<b>Building Company</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<b>Installed canopies/columns/walls/asphalt/paving-North &amp; West Sid</b>	<b>2015</b>	<b>225,000</b>		<b>20</b>	<b>11,250</b>	<b>11,250</b>	<b>11,250</b>	<b>9</b>
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	<b>TOTAL (lines 1 thru 33)</b>		<b>\$ 225,000</b>	<b>\$</b>		<b>\$ 11,250</b>	<b>\$ 11,250</b>	<b>\$ 11,250</b>	<b>34</b>

\*\*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		\$ 225,000	\$		\$ 11,250	\$ 11,250	\$ 11,250	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)	\$ 225,000	\$		\$ 11,250	\$ 11,250	\$ 11,250	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010	43,779	1,302	35	1,123	(179)	6,127	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from 8131 N. Monticello	2010	19,611	2,330	20	981	(1,349)	5,430	9
10	Allocated from 8131 N. Monticello	2013	3,411		20	171	171	512	10
11									11
12	Allocated from Aperion Care Inc.	2010	1,886	152	20	94	(58)	566	12
13	Allocated from Aperion Care Inc.	2011	535	21	20	27	6	107	13
14	Allocated from Aperion Care Inc.	2012	227	13	20	11	(2)	34	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)		\$ 69,449	\$ 3,818		\$ 2,407	\$ (1,411)	\$ 12,776	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		\$ 69,449	\$ 3,818		\$ 2,407	\$ (1,411)	\$ 12,776	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)	\$ 69,449	\$ 3,818		\$ 2,407	\$ (1,411)	\$ 12,776	34

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

Facility Name & ID Number Aperion Care International, Llc

# 0050187

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	\$ 3,110,367	\$ 270	\$ 346,523	\$ 346,253	10	\$ 1,037,365	71
72	Current Year Purchases	49,185	304	6,437	6,133	10	6,437	72
73	Fully Depreciated Assets	72,226				10	72,226	73
74								74
75	TOTALS	\$ 3,231,778	\$ 574	\$ 352,960	\$ 352,386		\$ 1,116,028	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 Inc.	2015	\$ 1,995	\$ 263	\$ 399	\$ 136	5	\$ 668	76
77		Allocated from Aperion Consultir	2015	1,468	94	294	200	5	294	77
78										78
79										79
80	TOTALS			\$ 3,463	\$ 357	\$ 693	\$ 336		\$ 962	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)	\$ 19,071,096	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,014,143	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 843,845	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (170,298)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,370,042	85

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

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

G. Construction-in-Progress

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

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

	1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:			\$			3
4	Additions						4
5	<u>Allocated from 8131 N. Monticello LLC</u>			<u>988</u>			5
6							6
7	TOTAL			\$ <u>988</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: \$ 38,939 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>4,816</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>795</u>	18
19					19
20					20
21	TOTAL		\$	\$ <u>5,611</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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 1,090,106	\$		\$ 1,090,106	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			513,074			513,074	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			1,177,379			1,177,379	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				805,456		805,456	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>					89,241	81,858		171,099	13
14	TOTAL			\$		\$ 2,869,800	\$ 887,314		\$ 3,757,114	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 International, Llc# 0050187Report Period Beginning: 01/01/15

Ending:

12/31/15

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 2,000	\$ 774,035	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	3,507,074	3,507,074	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	413,521	560,883	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	3,595,390	3,595,390	8
9	Other(specify):	20,380	578,389	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 7,538,365	\$ 9,015,771	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,268,120	13
14	Buildings, at Historical Cost		10,677,776	14
15	Leasehold Improvements, at Historical Cost	2,192,249	3,845,554	15
16	Equipment, at Historical Cost	919,063	3,366,423	16
17	Accumulated Depreciation (book methods)	(1,089,793)	(2,404,304)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(8,228)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	3,907,559	4,083,904	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 5,929,078	\$ 20,829,245	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 13,467,443	\$ 29,845,016	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 1,662,485	\$ 1,662,484	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,921,077	2,921,077	29
30	Accrued Salaries Payable	193,003	193,003	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,582	4,582	31
32	Accrued Real Estate Taxes(Sch.IX-B)		357,287	32
33	Accrued Interest Payable	7,578	72,739	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Attached Schedule	9,478	9,478	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 4,798,203	\$ 5,220,650	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		21,019,626	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 21,019,626	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 4,798,203	\$ 26,240,276	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 8,669,240	\$ 3,604,740	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 13,467,443	\$ 29,845,016	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>8,090,391</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<u>Rounding</u>	(2)	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>8,090,389</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	1,545,851	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	(967,000)	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>578,851</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>8,669,240</b>	<b>24</b> *

\* This must agree with page 17, line 47.

Facility Name &amp; ID Number Aperion Care International, Llc

# 0050187

Report Period Beginning: 01/01/15

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**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**

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 16,097,753	1
2	Discounts and Allowances for all Levels	3,429,428	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 19,527,181	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	161,508	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 161,508	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	19,682	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	1,823	19
20	Radiology and X-Ray	444	20
21	Other Medical Services	2,048	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 23,997	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	2,548	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 2,548	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>See Supplemental Schedule</b>	2,085	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 2,085	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 19,717,319	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,872,450	31
32	Health Care	4,611,540	32
33	General Administration	4,567,797	33
<b>B. Capital Expense</b>			
34	Ownership	2,938,943	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	3,836,205	35
36	Provider Participation Fee	344,533	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 18,171,468	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	1,545,851	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 1,545,851	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 5,516,032	44
45	Private Pay - Net Inpatient Revenue	486,813	45
46	Medicare - Net Inpatient Revenue	12,281,317	46
47	Other-(specify) <u>Insurance</u>	1,243,019	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 19,527,181	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 International, Llc

# 0050187

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	2,806	3,100	\$ 184,158	\$ 59.41	1
2	Assistant Director of Nursing	2,016	2,251	76,448	33.96	2
3	Registered Nurses	27,820	30,240	943,132	31.19	3
4	Licensed Practical Nurses	38,454	41,504	1,075,366	25.91	4
5	CNAs & Orderlies	97,556	104,478	1,066,046	10.20	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	11,745	13,208	206,227	15.61	8
9	Activity Director	2,112	2,248	49,442	21.99	9
10	Activity Assistants	14,361	15,574	164,600	10.57	10
11	Social Service Workers	11,501	12,501	339,383	27.15	11
12	Dietician	1,009	1,074	11,814	11.00	12
13	Food Service Supervisor	2,376	2,552	57,380	22.48	13
14	Head Cook	6,414	7,415	91,554	12.35	14
15	Cook Helpers/Assistants	15,500	17,151	172,954	10.08	15
16	Dishwashers					16
17	Maintenance Workers	7,229	7,857	146,484	18.64	17
18	Housekeepers	23,122	25,011	265,323	10.61	18
19	Laundry	8,224	9,192	91,787	9.99	19
20	Administrator	2,000	2,180	159,155	73.01	20
21	Assistant Administrator	1,040	1,080	28,389	26.29	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,279	11,173	150,937	13.51	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,992	2,158	28,682	13.29	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	287,556	311,947	\$ 5,309,261 *	\$ 17.02	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	962	\$ 52,842	01-03	35
36	Medical Director	Monthly	50,279	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	33,700	10-03	38
39	Pharmacist Consultant	Monthly	17,004	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	15	880	11-03	44
45	Social Service Consultant	12	682	12-03	45
46	Other(specify) <u>Psychiatric MD</u>	1 Visit	548	12-03	46
47					47
48					48
49	TOTAL (lines 35 - 48)	989	\$ 155,935		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	
Meir Meystel	Administrator	0.00%	\$ 69,048	Workers' Compensation Insurance	\$ 433,188	IDPH License Fee	\$ 1,990	
Moshe Freedman	Administrator	0.00%	87,799	Unemployment Compensation Insurance	80,283	Advertising: Employee Recruitment	2,251	
Joshua Lowinger	Admin in Training	0.00%	30,697	FICA Taxes	397,153	Health Care Worker Background Check	8,793	
				Employee Health Insurance	191,964	(Indicate # of checks performed <u>879</u> )		
				Employee Meals		<u>Patient Background Checks</u>		
				Illinois Municipal Retirement Fund (IMRF)*		<u>Dues and Subscriptions</u>	36,588	
				<u>Union Pension Fund</u>	40,345	<u>License and Permits</u>	1,868	
				<u>401K Expense</u>	982	<u>Allocated from Aperion Care</u>	3,325	
				<u>Employee Physicals</u>	1,520	<u>Allocated from Aperion Consulting</u>	2,268	
				<u>Other Employee Benefits</u>	15,836	<u>See Supplemental Schedule</u>	108	
				<u>Employee Meals</u>	81	Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
\$ 187,544				\$ 1,161,353			\$ 57,191	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description	Amount			Description	Line #	Amount	Description	Amount
Aperion Care, Inc.	\$ 784,698						Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$ 784,698				\$			3,766	
C. Professional Services							Allocated from Aperion Care	
Vendor/Payee	Type	Amount					8,031	
FR&R/Marcum LLP	Accounting	\$ 23,835					Allocated from Aperion Consulting	
Aperion Care Inc.	Home Office Expense	326,170					461	
Aperion Financial	Home Office Expense	266,866					<u>See Supplemental Schedule</u>	
Propay HR	Payroll Processing	24,330					169	
See Attached	Legal	192,000					Entertainment Expense	
Pendulum LLC	Risk Management Services	1,184					( )	
Achieve Accreditation LLC	Joint Commission	10,334					(agree to Sch. V, line 24, col. 8)	
MTS Consulting	Tax Credit Services	703					TOTAL	
Personnel Planners	Unemployment Tax Consult	1,616					\$ 12,427	
Pinnacle Quality Insight	Customer Satisfaction	1,154						
Prospect Resources	Energy Procurement	1,000						
See Supplemental Schedule		111,450						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)								
\$ 960,642								

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name & ID Number Aperion Care International, Llc# 0050187

Report Period Beginning:

01/01/15

Ending:

12/31/15**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. IL Council on LTC \$40,411
- (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. \$ 46,230 Line 10-02
- (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. \$ 344,533  
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. \$ 81 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
- d. Have vehicle usage logs been maintained? No
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- 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.