

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094 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>113</u>	Skilled (SNF)	<u>113</u>	<u>41,245</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>113</u>	TOTALS	<u>113</u>	<u>41,245</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 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	<u>19,716</u>	<u>975</u>	<u>2,659</u>	<u>23,350</u>	8	
9	SNF/PED					9	
10	ICF					10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	<u>19,716</u>	<u>975</u>	<u>2,659</u>	<u>23,350</u>	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 56.61%

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 09/01/2010

J. Was the facility purchased or leased after January 1, 1978?
YES Date 09/01/2010 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 113 and days of care provided 1,528

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number

Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/15

Ending:

12/31/15

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	137,449	15,625	10,440	163,514		163,514	5,412	168,926		1
2	Food Purchase		147,336		147,336		147,336	71	147,407		2
3	Housekeeping	95,335	16,342		111,677		111,677		111,677		3
4	Laundry	57,070	9,000		66,070		66,070		66,070		4
5	Heat and Other Utilities			95,927	95,927		95,927	(11,724)	84,203		5
6	Maintenance	47,385	17,937	43,198	108,520		108,520	12,255	120,775		6
7	Other (specify):*							1,368	1,368		7
8	TOTAL General Services	337,239	206,240	149,565	693,044		693,044	7,383	700,427		8
	B. Health Care and Programs										
9	Medical Director			19,350	19,350		19,350		19,350		9
10	Nursing and Medical Records	1,026,225	93,749	61,508	1,181,482		1,181,482	(23,056)	1,158,426		10
10a	Therapy	35,073	2,473		37,546		37,546		37,546		10a
11	Activities	62,227	1,911	1,815	65,953		65,953		65,953		11
12	Social Services	86,128		259	86,387		86,387		86,387		12
13	CNA Training										13
14	Program Transportation			13,745	13,745		13,745		13,745		14
15	Other (specify):*							3,144	3,144		15
16	TOTAL Health Care and Programs	1,209,653	98,133	96,677	1,404,463		1,404,463	(19,912)	1,384,551		16
	C. General Administration										
17	Administrative	73,740		94,357	168,097		168,097	(52,216)	115,881		17
18	Directors Fees										18
19	Professional Services			197,376	197,376		197,376	(114,631)	82,745		19
20	Dues, Fees, Subscriptions & Promotions			92,801	92,801		92,801	(40,932)	51,869		20
21	Clerical & General Office Expenses	69,417		179,993	249,410		249,410	(73,194)	176,216		21
22	Employee Benefits & Payroll Taxes			229,423	229,423		229,423		229,423		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,484	2,484		2,484	3,453	5,937		24
25	Other Admin. Staff Transportation			3,660	3,660		3,660	6,394	10,054		25
26	Insurance-Prop.Liab.Malpractice			69,401	69,401		69,401	6,154	75,555		26
27	Other (specify):*							3,799	3,799		27
28	TOTAL General Administration	143,157		869,495	1,012,652		1,012,652	(261,174)	751,478		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,690,049	304,373	1,115,737	3,110,159		3,110,159	(273,703)	2,836,456		29

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

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

Facility Name & ID Number

Aperion Care Jacksonville, Llc

#0051094

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	
	D. Ownership											
30	Depreciation			241,648	241,648		241,648	(17,401)	224,247			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			11,242	11,242		11,242	148,385	159,627			32
33	Real Estate Taxes							31,122	31,122			33
34	Rent-Facility & Grounds			286,751	286,751		286,751	(286,357)	394			34
35	Rent-Equipment & Vehicles			22,261	22,261		22,261	2,942	25,203			35
36	Other (specify):*			205	205		205	(205)	0			36
37	TOTAL Ownership			562,107	562,107		562,107	(121,514)	440,593			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		50,054	219,085	269,139		269,139	(30,128)	239,011			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			193,280	193,280		193,280		193,280			42
43	Other (specify):*			30,834	30,834		30,834	(30,834)				43
44	TOTAL Special Cost Centers		50,054	443,199	493,253		493,253	(60,962)	432,291			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,690,049	354,427	2,121,043	4,165,519		4,165,519	(456,179)	3,709,340			45

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

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/15

Ending:

12/31/15

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(12,096)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(87,430)	30		9
10	Interest and Other Investment Income	(215)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(62)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(3,642)	21		18
19	Entertainment	(1,613)	21		19
20	Contributions	(33,500)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(118,286)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(117,046)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (373,890)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(82,289)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (82,289)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (456,179)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

Aperion Care Jacksonville, Llc

ID# 0051094

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing / Advertising	\$ (26,733)	43	1
2	Promotional Products	(4,101)	43	2
3	Bank Charges	(9,589)	21	3
4	Theft and Damages Loss	(361)	21	4
5	Website	(85)	21	5
6	Amortization	(205)	36	6
7	Additional R&M	9,206	06	7
8	PAC Dues	(9,705)	20	8
9	Non Allowable Legal Fees	(4,092)	19	9
10	Building Company - Home Office	(9,711)	19	10
11	Building Company - Amortization	(34,619)	36	11
12	Building Company - Bank Charges	(2,128)	21	12
13	Building Company - Licenses and Fees	(125)	20	13
14	Building Company - Replacement Tax	(7)	21	14
15	Capitalized R&M	(2,792)	06	15
16	Non-Allowable Building Rent	(22,000)	34	16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(117,046)		49

Aperion Care Jacksonville, Llc

ID# 0051094

Report Period Beginning: 01/01/15

Ending: 12/31/15

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Jacksonville, Llc# 0051094

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				5,412								5,412	1
2	Food Purchase	(62)		133									71	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(12,096)		5			367						(11,724)	5
6	Maintenance	6,414		3,152	2,134	12	543						12,255	6
7	Other (specify):*			203	1,165								1,368	7
8	TOTAL General Services	(5,743)		3,493	8,711	12	910						7,383	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			2,857	(25,913)								(23,056)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			204	2,940								3,144	15
16	TOTAL Health Care and Programs			3,061	(22,973)								(19,912)	16
	C. General Administration													
17	Administrative			(54,268)		2,052							(52,216)	17
18	Directors Fees													18
19	Professional Services	(13,803)	9,711	(60,759)	528	(48,089)	124	(2,343)					(114,631)	19
20	Fees, Subscriptions & Promotions	(43,330)	125	1,326	904	35	8						(40,932)	20
21	Clerical & General Office Expenses	(135,711)	2,135	22,692	950	36,012	727						(73,194)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			3,202	184	67							3,453	24
25	Other Admin. Staff Transportation			3,790	2,114	490							6,394	25
26	Insurance-Prop.Liab.Malpractice			1,039		5,115							6,154	26
27	Other (specify):*			3,714	85								3,799	27
28	TOTAL General Administration	(192,844)	11,971	(79,264)	4,765	(4,318)	859	(2,343)					(261,174)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(198,587)	11,971	(72,710)	(9,497)	(4,306)	1,769	(2,343)					(273,703)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(87,430)	68,136	391	44		1,458						(17,401)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(215)	144,590	2,879	13		1,118						148,385	32
33	Real Estate Taxes		29,693				1,429						31,122	33
34	Rent-Facility & Grounds	(22,000)	(252,751)	203			(11,809)						(286,357)	34
35	Rent-Equipment & Vehicles			1,983	317	231	411						2,942	35
36	Other (specify):*	(34,824)	34,619										(205)	36
37	TOTAL Ownership	(144,469)	24,287	5,456	374	231	(7,394)						(121,514)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(30,128)				(30,128)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(30,834)											(30,834)	43
44	TOTAL Special Cost Centers	(30,834)							(30,128)				(60,962)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(373,890)	36,258	(67,253)	(9,123)	(4,075)	(5,624)	(2,343)	(30,128)				(456,179)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	34 Rental Income	\$ 262,751	1021 North Church Street, LLC	100.00%	\$ 10,000	\$ (252,751)	1	
2	V	20 Licenses and Fees		1021 North Church Street, LLC	100.00%	125	125	2	
3	V	36 Amortization		1021 North Church Street, LLC	100.00%	34,619	34,619	3	
4	V	21 Bank Charges		1021 North Church Street, LLC	100.00%	2,128	2,128	4	
5	V	30 Depreciation Expense		1021 North Church Street, LLC	100.00%	68,136	68,136	5	
6	V	32 Interest - Mortgage		1021 North Church Street, LLC	100.00%	144,590	144,590	6	
7	V	19 Home Office Expense		1021 North Church Street, LLC	100.00%	9,711	9,711	7	
8	V	33 Real Estate Taxes		1021 North Church Street, LLC	100.00%	29,693	29,693	8	
9	V	21 Replacement Tax		1021 North Church Street, LLC	100.00%	7	7	9	
10	V							10	
11	V							11	
12	V							12	
13	V							13	
14	Total		\$ 262,751			\$ 299,009	\$ *	36,258	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%	\$ 133	\$ 133
16	V	5 UTILITIES		APERION CARE	100.00%	5	5
17	V	6 REPAIRS & MAINTENANCE		APERION CARE	100.00%	3,152	3,152
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	203	203
19	V	10 SALARY- NURSE		APERION CARE	100.00%	2,857	2,857
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	204	204
21	V	17 ADMINISTRATIVE		APERION CARE	100.00%	40,089	40,089
22	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	7,980	7,980
23	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	1,326	1,326
24	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	22,692	22,692
25	V	24 SEMINARS		APERION CARE	100.00%	3,202	3,202
26	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	3,790	3,790
27	V	26 INSURANCE		APERION CARE	100.00%	1,039	1,039
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	3,714	3,714
29	V	30 DEPRECIATION		APERION CARE	100.00%	391	391
30	V	32 INTEREST		APERION CARE	100.00%	2,879	2,879
31	V	33 REAL ESTATE TAX		APERION CARE	100.00%		
32	V	34 RENT		APERION CARE	100.00%	203	203
33	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	63	63
34	V	35 AUTO LEASE		APERION CARE	100.00%	1,920	1,920
35	V	17 MANAGEMENT FEE	94,357	APERION CARE	100.00%		(94,357)
36	V	19 HOME OFFICE	59,490	APERION CARE	100.00%		(59,490)
37	V	19 DATA PROCESSING	9,249	APERION CARE	100.00%		(9,249)
38	V						
39	Total		\$ 163,096			\$ 95,843	\$ * (67,253)

* 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%	\$ 5,412	\$ 5,412
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>APERION CONSULTING</u>	100.00%	3,536	3,536
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>APERION CONSULTING</u>	100.00%	1,165	1,165
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	100.00%	22,487	22,487
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%	2,940	2,940
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>APERION CONSULTING</u>	100.00%		
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING</u>	100.00%	528	528
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	100.00%	904	904
24	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>APERION CONSULTING</u>	100.00%	950	950
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	100.00%	184	184
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	100.00%	2,114	2,114
27	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%		
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CONSULTING</u>	100.00%	85	85
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	100.00%	44	44
30	V	<u>32</u> <u>INTEREST</u>		<u>APERION CONSULTING</u>	100.00%	13	13
31	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>APERION CONSULTING</u>	100.00%		
32	V	<u>34</u> <u>RENT</u>		<u>APERION CONSULTING</u>	100.00%		
33	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	100.00%	317	317
34	V	<u>10</u> <u>CONSULTING</u>	48,400	<u>APERION CONSULTING</u>	100.00%		(48,400)
35	V	<u>01</u> <u>DIETICIAN</u>		<u>APERION CONSULTING</u>	100.00%		
36	V	<u>06</u> <u>PAINTER</u>		<u>APERION CONSULTING</u>	100.00%		
37	V	<u>06</u> <u>PROJECT MANAGER</u>	1,402	<u>APERION CONSULTING</u>	100.00%		(1,402)
38	V						
39	Total		\$ 49,802			\$ 40,679	\$ * (9,123)

* 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%	12	\$	12	15
16	V	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	2,052		2,052	16
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	584		584	17
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	35		35	18
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	36,012		36,012	19
20	V	24 SEMINARS		APERION FINANCIAL	100.00%	67		67	20
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	490		490	21
22	V	26 INSURANCE		APERION FINANCIAL	100.00%	5,115		5,115	22
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	231		231	23
24	V	19 HOME OFFICE EXPENSE	48,673	APERION FINANCIAL	100.00%			(48,673)	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		\$ 48,673			\$ 44,598	\$ *	(4,075)	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%	\$ 367	\$	367	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		543		543	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		124		124	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		8		8	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		727		727	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		1,458		1,458	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		1,118		1,118	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		394		394	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		411		411	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		1,429		1,429	24
25	V								25
26	V	34 RENT	12,000	8131 N. MONTICELLO, LLC				(12,000)	26
27	V	34 RENT	203	8131 N. MONTICELLO, LLC				(203)	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		\$ 12,203			\$ 6,579	\$ *	(5,624)	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	\$ 9,010	ProPay HR LLC	24.00%	\$ 6,667	\$ (2,343)
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		\$ 9,010			\$ 6,667	\$ * (2,343)

* 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	\$ 209,224	Renewal Rehab	100.00%	\$ 179,096	\$ (30,128)
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		\$ 209,224			\$ 179,096	\$ * (30,128)

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	ML EQUITY PARTNERS LLC	5.00%	Aperion Care Amboy	Amboy	1021 NORTH CHURCH STREET,	JACKSONVILLE, IL	BUILDING COMPANY	1
2	MARTIN LOEB	2.00%	Aperion Care Midlothian	Midlothian	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3	HOWARD SUSS	5.00%	River Crossing Rehab	Galesburg	PROPAY	EVANSTON	PAYROLL SERVICES	3
4	DAVID BERKOWITZ	36.50%	Aperion Care Dolton	Dolton	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	4
5	DECLARATION OF TRUST OF YOSEF MEYSTEL	34.50%	Riverwood Rehab	East Moline	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	5
6	JAY MEYSTEL TRUST	4.00%	Apetion Care Bridgeport	Bridgeport	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	6
7	STEVEN TUROFSKY	1.00%	Aperion Care Litchfield	Litchfield	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	7
8	FREDERICK S. FRANKEL	1.00%	Aperion Care Springfield	Springfield	APERION ESTATES PERU	PERU, IN	ALF	8
9	CHRISTINE INOFRE	1.00%	Aperion Care Evanston	Evanston	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	9
10	42170 LIMITED PARTNERSHIP	2.50%	Aperion Care St. Elmo	St. Elmo	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	10
11	1219 LIMITED PARTNERSHIP	2.50%	Aperion Care Burbank	Burbank	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	11
12	257 LTD. PARTNERSHIP	2.50%	Aperion Care Chicago Heights	Chicago Heights	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	12
13	417A, LLC	2.50%	Aperion Care Forest Park	Forest Park				13
14			Aperion Care Oak Lawn	Oak Lawn				14
15			Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care International	Chicago				17
18			Aperion Care Plum Grove	Palatine				18
19			Aperion Care Wilmington	Wilmington				19
20			Aperion Care Spring Valley	Spring Valley				20
21			The Arbors at Michigan City	Michigan City, IN				21
22			Aperion Care Demotte	Demotte,IN				22
23			Aperion Care Kokomo	Kokomo, IN				23
24			Aperion Care Peru	Peru, IN				24
25			Aperion Care Tolleston Park	Gary, IN				25
26			Aperion Care Valparaiso	Valparaiso, IN				26
27			Aperion Care Hidden Lake	St. Louis, MO				27
28			Aperion Care Elgin	Elgin				28
29			Aperion Care Toluca	Toluca				29
30			Aperion Care Colfax	Colfax				30

Facility Name & ID Number

Aperion Care Jacksonville, Llc

#

0051094

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	1.00	2.50%	Alloc. Salary	\$ 5,048	17-7	1	
2	Jay Meystel	Relative	Administrative	0%	See Attached	0.50	1.25%	Alloc. Salary	782	17-7	2	
3	Joel Meystel	Relative	Administrative	0%	See Attached	0.50	2.50%	Alloc. Salary	1,478	17-7	3	
4	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.10	3.03%	Alloc. Salary	595	21-7	4	
5	Shimon Meystel	Relative	Clerical	0%	See Attached	1.00	2.50%	Alloc. Salary	106	21-7	5	
6	David Berkowitz	Owner	Administrative	36.50%	See Attached	1.00	2.50%	Alloc. Salary	5,048	17-7	6	
7	Fred Frankel	Owner	Administrative	1.00%	See Attached	1.00	2.50%	Alloc. Salary	3,693	17-7	7	
8	Steve Turofsky	Owner	Administrative	1.00%	See Attached	1.00	2.50%	Alloc. Salary	3,654	17-7	8	
9	Christina Inofre	Owner	Nursing	1.00%	See Attached	1.00	2.50%	Alloc. Salary	2,890	10-7	9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 23,294		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 Jacksonville, Llc

0051094

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	2	FOOD	ACTUAL CENSUS	925,063	39	\$ 5,257	\$ 23,350	\$ 133	1	
2	5	UTILITIES	ACTUAL CENSUS	925,063	39	179	23,350	5	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	124,883	112,788	23,350	3,152	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	8,040	23,350	203	4	
5	10	SALARY- NURSE	ACTUAL CENSUS	925,063	39	113,170	113,170	23,350	2,857	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	8,067	23,350	204	6	
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	1,588,216	1,274,084	23,350	40,089	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	316,131	23,350	7,980	8	
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	52,521	23,350	1,326	9	
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	899,005	810,120	23,350	22,692	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	126,855	23,350	3,202	11	
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	150,166	23,350	3,790	12	
13	26	INSURANCE	ACTUAL CENSUS	925,063	39	41,165	23,350	1,039	13	
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	147,150	23,350	3,714	14	
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	15,480	23,350	391	15	
16	32	INTEREST	ACTUAL CENSUS	925,063	39	114,048	23,350	2,879	16	
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39		23,350		17	
18	34	RENT	ACTUAL CENSUS	925,063	39	8,054	23,350	203	18	
19	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	2,485	23,350	63	19	
20	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	76,069	23,350	1,920	20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 3,796,942	\$ 2,310,162	\$ 95,843	25	

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

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	23,350	\$ 5,412	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39			23,350		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	140,088	138,625	23,350	3,536	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	46,162		23,350	1,165	4
5	10	SALARY NURSE	ACTUAL CENSUS	925,063	39	890,856	890,856	23,350	22,487	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	116,493		23,350	2,940	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39			23,350		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	20,901		23,350	528	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	35,826		23,350	904	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	37,620	25,723	23,350	950	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	7,289		23,350	184	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	83,735		23,350	2,114	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39			23,350		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	3,364		23,350	85	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	1,739		23,350	44	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	508		23,350	13	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			23,350		17
18	34	RENT	ACTUAL CENSUS	925,063	39			23,350		18
19	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	12,556		23,350	317	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,611,525	\$ 1,269,593		\$ 40,679	25

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

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	23,350	12	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	23,350	2,052	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144	23,350	584	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382	23,350	35	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	23,350	36,012	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672	23,350	67	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412	23,350	490	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628	23,350	5,115	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143	23,350	231	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	\$ 44,598	25

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

8131 N. MONTICELLO, LLC

Street Address

8131 N. MONTICELLO

City / State / Zip Code

SKOKIE, ILLINOIS 60076

Phone Number

(847) 673-6767

Fax Number

(847) 673-6768

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	925,063	39	\$ 14,551	\$ 23,350	\$ 367	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508	23,350	543	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910	23,350	124	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320	23,350	8	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813	23,350	727	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774	23,350	1,458	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281	23,350	1,118	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600	23,350	394	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285	23,350	411	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595	23,350	1,429	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	\$	\$ 6,579	25

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

ProPay HR LLC

Street Address

2201 W. Main St

City / State / Zip Code

Evanston, Illinois 60202

Phone Number

(847) 905-3268

Fax Number

()

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 6,667	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				\$	\$		\$ 6,667	25

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Renewal Rehab

Street Address

8131 N. Monticello

City / State / Zip Code

Skokie, Illinois 60076

Phone Number

(847) 673-6767

Fax Number

(847) 673-6768

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	37	\$	\$		\$ 179,096	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				\$	\$		\$ 179,096	25

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number

Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/15

Ending:

12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	First Midwest Bank		X	Mortgage			\$	\$ 2,378,817		\$ 144,590	1								
2											2								
3											3								
4											4								
5											5								
Working Capital																			
6	Assurance		X	Insurance Financing						873	6								
7	First Midwest Bank		X	Line of Credit				332,732	12/11/16	3.7340	10,369	7							
8											8								
9	TOTAL Facility Related						\$	\$ 2,711,549		\$ 155,832	9								
B. Non-Facility Related*																			
10	Interest Income		X							(215)	10								
11	Allocated from Aperion Care	X								2,879	11								
12	Allocated Aperion Consulting	X								13	12								
13	See Supplemental Schedule									1,118	13								
14	TOTAL Non-Facility Related						\$	\$		\$ 3,795	14								
15	TOTALS (line 9+line14)						\$	\$ 2,711,549		\$ 159,627	15								

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

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

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

Facility Name & ID Number

Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	TOTAL Long-Term									7										
Working Capital																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	TOTAL Working Capital									14										
B. Non-Facility Related*																				
15	Allocated 8131 N Monticello	X								1,118	15									
16											16									
17											17									
18											18									
19											19									
20	TOTAL Non-Facility Related									1,118	20									

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																	
1. Real Estate Tax accrual used on 2014 report.		\$	27,908	1															
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	30,229	2															
3. Under or (over) accrual (line 2 minus line 1).		\$	2,321	3															
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	28,800	4															
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$		5															
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6															
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	31,121	7															
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2010	<u>33,222</u>	<u>8</u>	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2014 \$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td style="text-align: center;">16</td> </tr> </table>		FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2014 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
FOR BHF USE ONLY																			
13	FROM R. E. TAX STATEMENT FOR 2014 \$	13																	
14	PLUS APPEAL COST FROM LINE 5 \$	14																	
15	LESS REFUND FROM LINE 6 \$	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																	
	2011	<u>27,414</u>	<u>9</u>																
	2012	<u>27,268</u>	<u>10</u>																
	2013	<u>27,908</u>	<u>11</u>																
	2014	<u>28,800</u>	<u>12</u>																
2015 Accrual = 2014 Taxes																			
Allocated from 8131 N Monticello = \$1,429																			

NOTES:

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

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Jacksonville, Llc COUNTY Morgan

FACILITY IDPH LICENSE NUMBER 0051094

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>09-17-204-013</u>	<u>Long Term Care Property</u>	\$ <u>28,800.34</u>	\$ <u>28,800.34</u>
2. <u>10-23-325-045-0000</u>	<u>Home Office Allocation</u>	\$ <u>64,606.75</u>	\$ <u>1,432.13</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>93,407.09</u>	\$ <u>30,232.47</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 Jacksonville, Llc

0051094

Report Period Beginning:

01/01/15

Ending:

12/31/15

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,500 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>1021 N Church Street, LLC</u>		<u>2010</u>	<u>\$ 48,177</u>	<u>1</u>
2	<u>Allocated from 8131 N Monticello</u>			<u>2,246</u>	<u>2</u>
3	TOTALS			\$ 50,423	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	113		2010	1977	\$ 1,056,272	\$ 68,136	35	\$ 30,179	\$ (37,957)	\$ 160,953	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		2011		133,861		20	12,857	12,857	62,140	9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9					
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation					
37		\$	\$		\$	\$	\$	37				
38								38				
39								39				
40								40				
41								41				
42								42				
43								43				
44								44				
45								45				
46								46				
47								47				
48								48				
49								49				
50								50				
51								51				
52								52				
53								53				
54								54				
55								55				
56								56				
57								57				
58								58				
59								59				
60								60				
61								61				
62								62				
63								63				
64								64				
65								65				
66								66				
67								67				
68			27,690	1,521	961	(560)	5,095	68				
69				241,648		(241,648)		69				
70		\$	1,217,823	\$	311,305	\$	43,997	\$	(267,308)	\$	228,188	70

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

Facility Name & ID Number Aperion Care Jacksonville, Llc# 0051094

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	Totals from Page 12A, Carried Forward		\$ 1,217,823	\$ 311,305		\$ 43,997	\$ (267,308)	\$ 228,188	1
2	Emergency Power System	2012	2,500		20	250	250	1,000	2
3	Removed & Installed New Dry Wall, Tile, Exhaust Fans, Shower F	2013	20,000		20	1,000	1,000	2,917	3
4	Bathroom Plumbing - Hooked Up Lavs, Stools & Showers	2013	5,544		20	277	277	739	4
5	Installed 36 Downspouts To Storm Sewer	2013	21,467		20	1,073	1,073	2,773	5
6	Repaired Bathroom Plumbing In Hall 300	2013	9,973		20	499	499	1,164	6
7	Overbed Lighting	2013	5,484		20	1,097	1,097	2,559	7
8	Installed New Flooring In 300 Hall	2013	3,626		20	181	181	423	8
9	Cubicle Curtains	2013	3,624		20	725	725	1,752	9
10	Installed 26 Overbed Lights	2013	5,412		20	271	271	767	10
11	B&M Services Water Heater	2014	6,996		20	350	350	612	11
12	Econocare#42712- Resident Room Custom Millwork Wardrobes	2014	29,317		20	5,863	5,863	11,727	12
13	Masonry	2014	7,000		20	350	350	496	13
14	Repipe Drain In Kitchen Floor	2014	4,030		20	202	202	302	14
15	Sign Set Into Concrete	2014	3,953		20	264	264	395	15
16	Telephone Cables	2014	5,800		20	290	290	338	16
17	Sidewalks - Newman-Allen/ Farnsworth	2014	2,522		20	168	168	182	17
18	Cabinets, Tops, Wallcovering, Handrails - Newman-Allen/ Farnsw	2014	94,416		20	18,883	18,883	20,457	18
19	Walls, Masonry, Windows, Doors, Ceilings, Flooring - Newman-A	2014	1,326,426		20	66,321	66,321	71,848	19
20	2 Data Line In Therapy Rm; Data Lines In Dining Rm Kiosks	2015	2,800		20	560	560	560	20
21	New Doors And Hardware For Entire Facility	2015	34,850		20	1,597	1,597	1,597	21
22	Install Boost Hot Water Heater	2015	4,167		20	191	191	191	22
23	Installed 3 Stone Flower Beds, 9 Drawf Bushes, And 3 Trees	2015	15,500		20	689	689	689	23
24	Replaced Remaining Two Doors And Hardware	2015	6,691		20	195	195	195	24
25	Install 2 New Ptacs	2015	4,650		20	233	233	233	25
26	Replaced Bay Assembly In Alarm	2015	2,792		20	140	140	140	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,847,363	\$ 311,305		\$ 145,665	\$ (165,640)	\$ 352,243	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		\$ 2,847,363	\$ 311,305		\$ 145,665	\$ (165,640)	\$ 352,243	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)	\$ 2,847,363	\$ 311,305		\$ 145,665	\$ (165,640)	\$ 352,243	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		\$ 2,847,363	\$ 311,305		\$ 145,665	\$ (165,640)	\$ 352,243	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		\$ 2,847,363	\$ 311,305		\$ 145,665	\$ (165,640)	\$ 352,243	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		\$ 2,847,363	\$ 311,305		\$ 145,665	\$ (165,640)	\$ 352,243	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)	\$ 2,847,363	\$ 311,305		\$ 145,665	\$ (165,640)	\$ 352,243	34

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N Monticello	2010	17,455	519	35	448	(71)	2,443	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	752	60	20	38	(22)	226	9
10	Allocated from Aperion Care	2012	213	8	20	11	3	43	10
11	Allocated from Aperion Care	2013	91	5	20	5		14	11
12									12
13	Allocated from 8131 N Monticello	2010	7,819	929	20	391	(538)	2,165	13
14	Allocated from 8131 N Monticello	2013	1,360		20	68	68	204	14
15	Allocated from 8131 N Monticello								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)		\$ 27,690	\$ 1,521		\$ 961	\$ (560)	\$ 5,095	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	Totals from Page 12H, Carried Forward		\$ 27,690	\$ 1,521		\$ 961	\$ (560)	\$ 5,095	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)		\$ 27,690	\$ 1,521		\$ 961	\$ (560)	\$ 5,095	34

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

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

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	\$ 535,291	\$ 107	\$ 66,750	\$ 66,643	10	\$ 241,559	71
72	Current Year Purchases	82,288	121	9,695	9,574	10	9,695	72
73	Fully Depreciated Assets	18,037				10	18,037	73
74								74
75	TOTALS	\$ 635,616	\$ 228	\$ 76,445	\$ 76,217		\$ 269,291	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		2008 DODGE GRAND CARAVA	2014	\$ 7,297	\$	\$ 1,861	\$ 1,861	5	\$ 2,955	76
77		Allocated from Aperion Care	2014	795	105	159	54	5	266	77
78		Allocated from Aperion Consultir	2015	585	38	117	79	5	117	78
79										79
80	TOTALS			\$ 8,677	\$ 143	\$ 2,137	\$ 1,994		\$ 3,338	80

E. Summary of Care-Related Assets

	1	2		
	Reference	Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,542,079	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 311,676	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 224,246	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (87,430)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 624,872	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	Econocare	\$ 1,906	92
93			93
94			94
95		\$ 1,906	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

	1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:			\$			3
4	Additions						4
5	<u>Allocated from 8131 N Monticello</u>			<u>394</u>			5
6							6
7	TOTAL			\$ 394			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: \$ 15,800 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Facility</u>	<u>2010 Ford E-350</u>	\$ <u>597.08</u>	\$ <u>7,165</u>	17
18	<u>Allocated from Aperion Care</u>			<u>1,920</u>	18
19	<u>Allocated from Aperion Consulting</u>			<u>317</u>	19
20					20
21	TOTAL		\$ 597.08	\$ 9,402	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. /2016 \$ _____

13. /2017 \$ _____

14. /2018 \$ _____

* If there is an option to buy the building, please provide complete details on attached schedule.

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5	6	7	8	
			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	\$				\$ 105,011	\$		\$ 105,011	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					14,619				14,619	2
3	Licensed Recreational Therapist		hrs										3
4	Licensed Physical Therapist	39 - 03	hrs					88,610				88,610	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						50,006			50,006	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>							10,845	48			10,893	13
14	TOTAL			\$				\$ 219,085	\$ 50,054			\$ 269,139	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 Jacksonville, Llc# 0051094Report Period Beginning: 01/01/15Ending: 12/31/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 1,000	\$ 15,125	1
2	Cash-Patient Deposits	13,488	13,488	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	681,532	681,532	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	82,914	82,914	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	1,451	13,476	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 780,385	\$ 806,535	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		312,840	13
14	Buildings, at Historical Cost		510,132	14
15	Leasehold Improvements, at Historical Cost	1,770,518	1,832,387	15
16	Equipment, at Historical Cost	327,994	694,512	16
17	Accumulated Depreciation (book methods)	(415,802)	(884,534)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	1,142,270	1,323,012	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,824,980	\$ 3,788,349	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,605,365	\$ 4,594,884	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 324,984	\$ 331,629	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	332,732	332,732	29
30	Accrued Salaries Payable	84,397	84,397	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,327	4,327	31
32	Accrued Real Estate Taxes(Sch.IX-B)		28,800	32
33	Accrued Interest Payable	1,111	10,320	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Attached Schedule	178,352	178,352	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 925,903	\$ 970,557	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,378,817	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	See Attached Schedule	3,678,760	3,192,734	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,678,760	\$ 5,571,551	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,604,663	\$ 6,542,108	46
47	TOTAL EQUITY(page 18, line 24)	\$ (999,298)	\$ (1,947,224)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,605,365	\$ 4,594,884	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (524,929)	1
2	Restatements (describe):		2
3	Bank Charges	(35,660)	3
4	Depreciation	(5,054)	4
5	Office Expenses	15,044	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (550,599)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(558,277)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants	127,911	11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(18,333)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (448,699)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (999,298)	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 3,956,016	1
2	Discounts and Allowances for all Levels	(432,502)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,523,514	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	84,983	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 84,983	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	(1,470)	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ (1,470)	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	215	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 215	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,607,242	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	693,044	31
32	Health Care	1,404,463	32
33	General Administration	1,012,652	33
B. Capital Expense			
34	Ownership	562,107	34
C. Ancillary Expense			
35	Special Cost Centers	299,973	35
36	Provider Participation Fee	193,280	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,165,519	40
41	Income before Income Taxes (line 30 minus line 40)**	(558,277)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (558,277)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,500,634	44
45	Private Pay - Net Inpatient Revenue	164,632	45
46	Medicare - Net Inpatient Revenue	689,846	46
47	Other-(specify) <u>Insurance</u>	168,402	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,523,514	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 Jacksonville, Llc

0051094

Report Period Beginning:

01/01/15

Ending:

12/31/15

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,896	2,001	\$ 75,938	\$ 37.95	1
2	Assistant Director of Nursing					2
3	Registered Nurses	3,418	3,585	99,841	27.85	3
4	Licensed Practical Nurses	16,934	18,347	388,289	21.16	4
5	CNAs & Orderlies	36,235	38,836	462,157	11.90	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,087	2,365	35,073	14.83	8
9	Activity Director	1,894	2,086	27,404	13.14	9
10	Activity Assistants	2,800	2,995	27,964	9.34	10
11	Social Service Workers	3,950	4,155	86,128	20.73	11
12	Dietician					12
13	Food Service Supervisor	2,040	2,136	30,286	14.18	13
14	Head Cook	6,307	6,978	73,185	10.49	14
15	Cook Helpers/Assistants	3,147	3,752	33,978	9.06	15
16	Dishwashers					16
17	Maintenance Workers	3,698	4,133	47,385	11.47	17
18	Housekeepers	8,913	9,771	95,335	9.76	18
19	Laundry	5,969	6,513	57,070	8.76	19
20	Administrator	2,072	2,291	73,740	32.19	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,902	3,053	69,417	22.74	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	518	526	6,859	13.04	33
34	TOTAL (lines 1 - 33)	104,780	113,523	\$ 1,690,049 *	\$ 14.89	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	190	\$ 10,440	01-03	35
36	Medical Director	Monthly	19,350	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	645	48,400	10-03	38
39	Pharmacist Consultant	142	7,108	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	36	1,815	11-03	44
45	Social Service Consultant	5	259	12-03	45
46	Other(specify)				46
47	<u>Psychiatric MD</u>	Monthly	6,000	10 - 03	47
48					48
49	TOTAL (lines 35 - 48)	1,018	\$ 93,372		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
<u>Katie Wiswell (Term. 05/01/2015)</u>	<u>Administrator</u>	<u>0</u>	<u>\$ 19,751</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 9,194</u>	<u>IDPH License Fee</u>	<u>\$ 3,980</u>	
<u>Judith Borrer (Term. 06/17/2015)</u>	<u>Administrator</u>	<u>0</u>	<u>18,579</u>	<u>Unemployment Compensation Insurance</u>	<u>62,475</u>	<u>Advertising: Employee Recruitment</u>	<u>16,615</u>	
<u>Jan Tabor</u>	<u>Administrator</u>	<u>0</u>	<u>35,410</u>	<u>FICA Taxes</u>	<u>125,855</u>	<u>Health Care Worker Background Check</u>		
				<u>Employee Health Insurance</u>	<u>27,923</u>	<u>(Indicate # of checks performed <u>209</u>)</u>	<u>2,091</u>	
				<u>Employee Meals</u>	<u>75</u>	<u>Patient Background Checks</u>		
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues and Subscriptions</u>	<u>26,155</u>	
				<u>Employee Physicals</u>	<u>800</u>	<u>Licenses and Permits</u>	<u>754</u>	
				<u>Employee Benefits - Other</u>	<u>3,101</u>	<u>Allocated from Aperion Care</u>	<u>1,326</u>	
						<u>Allocated from Aperion Consulting</u>	<u>904</u>	
						<u>See Supplemental Schedule</u>	<u>43</u>	
						<u>Less: Public Relations Expense</u>	<u>()</u>	
						<u>Non-allowable advertising</u>	<u>()</u>	
						<u>Yellow page advertising</u>	<u>()</u>	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 73,740			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 51,868	
(List each licensed administrator separately.)								
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
<u>Management Fees - Aperion Care, Inc</u>			<u>\$ 94,357</u>				<u>Out-of-State Travel</u>	<u>\$</u>
							<u>In-State Travel</u>	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 94,357				<u>Seminar Expense</u>	<u>2,485</u>
(Attach a copy of any management service agreement)							<u>Allocated from Aperion Care</u>	<u>3,202</u>
							<u>Allocated from Aperion Consulting</u>	<u>184</u>
							<u>See Supplemental Schedule</u>	<u>67</u>
							<u>Entertainment Expense</u>	<u>()</u>
							<u>(agree to Sch. V, line 24, col. 8)</u>	
							TOTAL	\$ 5,938
C. Professional Services				TOTAL		\$		
Vendor/Payee	Type		Amount					
<u>Aperion Care, Inc</u>	<u>Data Processing</u>		<u>\$ 9,249</u>					
<u>Creative Techonology</u>	<u>Data Processing</u>		<u>5,667</u>					
<u>e-Health Data Solutions</u>	<u>MDS Software</u>		<u>5,400</u>					
<u>Galaxy Hosted Software</u>	<u>Clinical Software</u>		<u>11,150</u>					
<u>National Data Corp</u>	<u>Pharmacy Software</u>		<u>1,557</u>					
<u>Wescom Solutions</u>	<u>E.H.R. Software</u>		<u>13,010</u>					
<u>Aperion Financial</u>	<u>Home Office Expense</u>		<u>48,673</u>					
<u>Aperion Care, Inc</u>	<u>Home Office Expense</u>		<u>59,490</u>					
<u>Propay HR</u>	<u>Payroll Processing</u>		<u>9,010</u>					
<u>FRR/Marcum</u>	<u>Accounting</u>		<u>25,553</u>					
<u>Prospect Resources</u>	<u>Gas Procurement</u>		<u>450</u>					
<u>See Supplemental Schedule</u>			<u>8,166</u>					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 197,375					
(For legal fee disclosure, see page 39 of instructions)								

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Jacksonville, Llc# 0051094

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. ICLTC \$29,410
- (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. \$ 6,611 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 193,280
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. \$ 75 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.