

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858 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	48	Skilled (SNF)	48	17,520	1
2		Skilled Pediatric (SNF/PED)			2
3	43	Intermediate (ICF)	43	15,695	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	91	TOTALS	91	33,215	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	332	6	1,907	2,245	8
9	SNF/PED					9
10	ICF	28,329	74	367	28,770	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	28,661	80	2,274	31,015	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.38%

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 01/01/2008

J. Was the facility purchased or leased after January 1, 1978?
YES Date 01/01/2008 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 48 and days of care provided 1,907

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number Aperion Care Midlothian, Llc # 0049858 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	154,631	16,808	12,230	183,669		183,669	(5,042)	178,627		1
2	Food Purchase		143,245		143,245		143,245	172	143,417		2
3	Housekeeping	123,100	21,605		144,705		144,705		144,705		3
4	Laundry		12,893	8,614	21,507		21,507		21,507		4
5	Heat and Other Utilities			82,809	82,809		82,809	(4,868)	77,941		5
6	Maintenance	71,090	45,485	85,388	201,963		201,963	(4,329)	197,634		6
7	Other (specify):*							1,818	1,818		7
8	TOTAL General Services	348,821	240,036	189,041	777,898		777,898	(12,249)	765,649		8
	B. Health Care and Programs										
9	Medical Director			20,250	20,250		20,250		20,250		9
10	Nursing and Medical Records	1,199,054	58,888	89,598	1,347,540		1,347,540	(42,088)	1,305,452		10
10a	Therapy	63,764	994		64,758		64,758		64,758		10a
11	Activities	90,457	11,707	3,104	105,268		105,268		105,268		11
12	Social Services	133,167		7,261	140,428		140,428		140,428		12
13	CNA Training										13
14	Program Transportation			139	139		139		139		14
15	Other (specify):*							4,176	4,176		15
16	TOTAL Health Care and Programs	1,486,442	71,589	120,352	1,678,383		1,678,383	(37,912)	1,640,471		16
	C. General Administration										
17	Administrative	79,677		90,000	169,677		169,677	(34,025)	135,652		17
18	Directors Fees										18
19	Professional Services			269,888	269,888	(220)	269,668	(166,384)	103,284		19
20	Dues, Fees, Subscriptions & Promotions			89,157	89,157		89,157	(42,430)	46,727		20
21	Clerical & General Office Expenses	74,954		291,680	366,634		366,634	(155,744)	210,890		21
22	Employee Benefits & Payroll Taxes			331,413	331,413		331,413		331,413		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,542	3,542		3,542	4,587	8,129		24
25	Other Admin. Staff Transportation			5,218	5,218		5,218	8,493	13,711		25
26	Insurance-Prop.Liab.Malpractice			143,934	143,934		143,934	8,174	152,108		26
27	Other (specify):*							5,047	5,047		27
28	TOTAL General Administration	154,631		1,224,832	1,379,463	(220)	1,379,243	(372,283)	1,006,960		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,989,894	311,625	1,534,225	3,835,744	(220)	3,835,524	(422,444)	3,413,080		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			63,288	63,288		63,288	(21,835)	41,453			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			28,559	28,559		28,559	4,791	33,350			32
33	Real Estate Taxes			176,479	176,479	220	176,699	1,897	178,596			33
34	Rent-Facility & Grounds			498,414	498,414		498,414	(39,477)	458,937			34
35	Rent-Equipment & Vehicles			1,661	1,661		1,661	3,907	5,568			35
36	Other (specify):*			7,872	7,872		7,872	(7,872)				36
37	TOTAL Ownership			776,273	776,273	220	776,493	(58,589)	717,904			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		63,074	281,916	344,990		344,990	(37,963)	307,027			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			226,583	226,583		226,583		226,583			42
43	Other (specify):*			178,476	178,476		178,476	(178,476)				43
44	TOTAL Special Cost Centers		63,074	686,975	750,049		750,049	(216,439)	533,610			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,989,894	374,699	2,997,473	5,362,066		5,362,066	(697,472)	4,664,594			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 Midlothian, Llc**

0049858

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	(5,362)	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	(24,349)	30		9
10	Interest and Other Investment Income	(535)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(4)	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	(4,653)	21		18
19	Entertainment	(4,983)	21		19
20	Contributions	(38,500)	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	(199,632)	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	(234,964)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (512,981)		\$	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)	(184,490)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (184,490)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (697,472)		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	
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Aperion Care Midlothian, Llc

ID# 0049858

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Advertising/Marketing	\$ (10,566)	43	1
2	Promotional Products	(10,181)	43	2
3	Bank Charges	(11,573)	21	3
4	Theft & Damage Loss	(1,074)	21	4
5	Amortization	(7,872)	36	5
6	Additional R&M	7,311	06	6
7	Non Allowable Legal Fees	(8,331)	19	7
8	PAC Dues	(6,949)	20	8
9	Non Allowable Expense	(149,779)	43	9
10	Non Allowable Feasibility Study	(7,950)	43	10
11	Non Allowable Rent	(28,000)	34	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(234,964)		49

Aperion Care Midlothian, Llc

Report Period Beginning: ID# 0049858
 Ending: 01/01/15
12/31/15

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Midlothian, Llc# 0049858

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				(5,042)								(5,042)	1
2	Food Purchase	(4)		176									172	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(5,362)		6			488						(4,868)	5
6	Maintenance	7,311		4,187	(16,563)	15	721						(4,329)	6
7	Other (specify):*			270	1,548								1,818	7
8	TOTAL General Services	1,945		4,639	(20,057)	15	1,209						(12,249)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			3,794	(45,882)								(42,088)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			270	3,906								4,176	15
16	TOTAL Health Care and Programs			4,064	(41,976)								(37,912)	16
	C. General Administration													
17	Administrative			(36,751)		2,726							(34,025)	17
18	Directors Fees													18
19	Professional Services	(8,331)		(84,070)	701	(71,627)	165		(3,222)				(166,384)	19
20	Fees, Subscriptions & Promotions	(45,449)		1,761	1,201	46	11						(42,430)	20
21	Clerical & General Office Expenses	(221,915)		30,141	(12,770)	47,834	966						(155,744)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			4,253	244	90							4,587	24
25	Other Admin. Staff Transportation			5,035	2,807	651							8,493	25
26	Insurance-Prop.Liab.Malpractice			1,380		6,794							8,174	26
27	Other (specify):*			4,934	113								5,047	27
28	TOTAL General Administration	(275,695)		(73,318)	(7,704)	(13,487)	1,141		(3,222)				(372,283)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(273,749)		(64,615)	(69,737)	(13,472)	2,350		(3,222)				(422,444)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Midlothian, Llc# 0049858

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	D. Ownership													
	Depreciation	(24,349)		519	58		1,937						(21,835)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(535)		3,824	17		1,485						4,791	32
33	Real Estate Taxes						1,897						1,897	33
34	Rent-Facility & Grounds	(28,000)		270			(11,747)						(39,477)	34
35	Rent-Equipment & Vehicles			2,634	421	307	546						3,907	35
36	Other (specify):*	(7,872)											(7,872)	36
37	TOTAL Ownership	(60,756)		7,247	496	307	(5,882)						(58,589)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(37,963)					(37,963)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(178,476)											(178,476)	43
44	TOTAL Special Cost Centers	(178,476)						(37,963)					(216,439)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(512,981)		(57,368)	(69,241)	(13,165)	(3,531)	(37,963)	(3,222)				(697,472)	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	2 FOOD	\$	APERION CARE	100.00%	\$ 176	\$ 176
16	V	5 UTILITIES		APERION CARE	100.00%	6	6
17	V	6 REPAIRS & MAINTENANCE		APERION CARE	100.00%	4,187	4,187
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	270	270
19	V	10 SALARY- NURSE		APERION CARE	100.00%	3,794	3,794
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	270	270
21	V	17 ADMINISTRATIVE		APERION CARE	100.00%	53,249	53,249
22	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	10,599	10,599
23	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	1,761	1,761
24	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	30,141	30,141
25	V	24 SEMINARS		APERION CARE	100.00%	4,253	4,253
26	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	5,035	5,035
27	V	26 INSURANCE		APERION CARE	100.00%	1,380	1,380
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	4,934	4,934
29	V	30 DEPRECIATION		APERION CARE	100.00%	519	519
30	V	32 INTEREST		APERION CARE	100.00%	3,824	3,824
31	V	33 REAL ESTATE TAX		APERION CARE	100.00%		
32	V	34 RENT		APERION CARE	100.00%	270	270
33	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	83	83
34	V	35 AUTO LEASE		APERION CARE	100.00%	2,550	2,550
35	V	17 MANAGEMENT FEE	90,000	APERION CARE	100.00%		(90,000)
36	V	19 HOME OFFICE	88,493	APERION CARE	100.00%		(88,493)
37	V	19 DATA PROCESSING	6,176	APERION CARE	100.00%		(6,176)
38	V						
39	Total		\$ 184,669			\$ 127,301	\$ * (57,368)

* 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%	\$ 7,188	\$ 7,188
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%	4,697	4,697
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>APERION CONSULTING</u>	100.00%	1,548	1,548
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	100.00%	29,868	29,868
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%	3,906	3,906
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%	701	701
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	100.00%	1,201	1,201
24	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>APERION CONSULTING</u>	100.00%	1,261	1,261
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	100.00%	244	244
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	100.00%	2,807	2,807
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%	113	113
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	100.00%	58	58
30	V	<u>32</u> <u>INTEREST</u>		<u>APERION CONSULTING</u>	100.00%	17	17
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%	421	421
34	V	<u>10</u> <u>CONSULTING</u>	75,750	<u>APERION CONSULTING</u>	100.00%		(75,750)
35	V	<u>01</u> <u>DIETICIAN</u>	12,230	<u>APERION CONSULTING</u>	100.00%		(12,230)
36	V	<u>06</u> <u>PAINTER</u>	19,360	<u>APERION CONSULTING</u>	100.00%		(19,360)
37	V	<u>06</u> <u>PROJECT MANAGER</u>	1,900	<u>APERION CONSULTING</u>	100.00%		(1,900)
38	V	<u>21</u> <u>RECEIVABLES</u>	14,031	<u>APERION CONSULTING</u>	100.00%		(14,031)
39	Total		\$ 123,271			\$ 54,030	\$ * (69,241)

* 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%	15	\$	15	15
16	V	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	2,726		2,726	16
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	776		776	17
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	46		46	18
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	47,834		47,834	19
20	V	24 SEMINARS		APERION FINANCIAL	100.00%	90		90	20
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	651		651	21
22	V	26 INSURANCE		APERION FINANCIAL	100.00%	6,794		6,794	22
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	307		307	23
24	V	19 HOME OFFICE EXPENSE	72,403	APERION FINANCIAL	100.00%			(72,403)	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		\$ 72,403			\$ 59,238	\$ *	(13,165)	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%	\$ 488	\$	488	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		721		721	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		165		165	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		11		11	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		966		966	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		1,937		1,937	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		1,485		1,485	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		523		523	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		546		546	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		1,897		1,897	24
25	V								25
26	V	34 RENT	12,000	8131 N. MONTICELLO, LLC				(12,000)	26
27	V	34 RENT	270	8132 N. MONTICELLO, LLC				(270)	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		\$ 12,270			\$ 8,739	\$ *	(3,531)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 263,635	Renewal Rehab	100.00%	\$ 225,672	\$ (37,963)
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		\$ 263,635			\$ 225,672	\$ * (37,963)

* 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	\$ 12,392	ProPay HR LLC	24.00%	\$ 9,170	\$ (3,222)
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		\$ 12,392			\$ 9,170	\$ * (3,222)

* 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	Declaration of Trust of Yosef Meystel	41.500%	Aperion Care Amboy	Amboy	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	1
2	Joshua Weinstein	3.000%	Aperion Care Jacksonville	Jacksonville	PROPAY	EVANSTON	PAYROLL SERVICES	2
3	Christina Inofre	1.000%	River Crossing Rehab	Galesburg	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	3
4	David A. Berkowitz Revocable Trust	39.500%	Aperion Care Dolton	Dolton	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	4
5	42170 Limited Partnership	2.250%	Riverwood Rehab	East Moline	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	5
6	1219 Limited Partnership	2.250%	Aperion Care Bridgeport	Bridgeport	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	6
7	257 Limited Partnership	3.500%	Aperion Care Litchfield	Litchfield	APERION ESTATES PERU	PERU, IN	ALF	7
8	George Lowinger	7.000%	Aperion Care Springfield	Springfield	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	8
9			Aperion Care Evanston	Evanston	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	9
10			Aperion Care St. Elmo	St. Elmo	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	10
11			Aperion Care Burbank	Burbank	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	11
12			Aperion Care Chicago Heights	Chicago Heights	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	12
13			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			Aperion Care Elgin	Elgin				21
22			Aperion Care Toluca	Toluca				22
23			Aperion Care Colfax	Colfax				23
24			Aperion Care Bloomington	Bloomington				24
25			The Arbors at Michigan City	Michigan City, IN				25
26			Aperion Care Demotte	Demotte, IN				26
27			Aperion Care Kokomo	Kokomo, IN				27
28			Aperion Care Tolleston Park	Gary, IN				28
29			Aperion Care Valparaiso	Valparaiso, IN				29
30			Aperion Care Peru	Peru, IN				30

Facility Name & ID Number

Aperion Care Midlothian, Llc

#

0049858

Report Period Beginning:

01/01/15

Ending:

12/31/15

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	1.30	3.25%	Alloc. Salary	\$ 6,705	17-07	1	
2	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.10	3.03%	Alloc. Salary	791	21-07	2	
3	David Berkowitz	Relative	Administrative	0.00%	See Attached	1.30	3.25%	Alloc. Salary	6,705	17-07	3	
4	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.70	1.75%	Alloc. Salary	1,039	17-07	4	
5	Joel Meystel	Relative	Administrative	0.00%	See Attached	0.70	3.50%	Alloc. Salary	1,963	17-07	5	
6	Christina Inofre	Owner	Nursing	1.00%	See Attached	1.30	3.25%	Alloc. Salary	3,839	10-07	6	
7	George Lowinger	Owner	Administrative	7.00%	See Attached	1.30	3.25%	Alloc. Sal/Mngm	302	17-07	7	
8	Shimon Meystel	Relative	Clerical	0.00%	See Attached	1.30	3.25%	Alloc. Salary	141	21-07	8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 21,485		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 Midlothian, Llc

0049858

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 Midlothian, Llc

0049858

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization APERION CARE
 Street Address 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	2	FOOD	ACTUAL CENSUS	925,063	39	\$ 5,257	\$ 31,015	\$ 176	1	
2	5	UTILITIES	ACTUAL CENSUS	925,063	39	179	31,015	6	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	124,883	112,788	31,015	4,187	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	8,040		31,015	270	4
5	10	SALARY- NURSE	ACTUAL CENSUS	925,063	39	113,170	113,170	31,015	3,794	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	8,067		31,015	270	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	1,588,216	1,274,084	31,015	53,249	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	316,131		31,015	10,599	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	52,521		31,015	1,761	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	899,005	810,120	31,015	30,141	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	126,855		31,015	4,253	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	150,166		31,015	5,035	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39	41,165		31,015	1,380	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	147,150		31,015	4,934	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	15,480		31,015	519	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	114,048		31,015	3,824	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			31,015		17
18	34	RENT	ACTUAL CENSUS	925,063	39	8,054		31,015	270	18
19	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	2,485		31,015	83	19
20	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	76,069		31,015	2,550	20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 3,796,942	\$ 2,310,162	\$ 127,301		25

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

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	31,015	\$ 7,188	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39			31,015		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	140,088	138,625	31,015	4,697	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	46,162		31,015	1,548	4
5	10	SALARY NURSE	ACTUAL CENSUS	925,063	39	890,856	890,856	31,015	29,868	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	116,493		31,015	3,906	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39			31,015		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	20,901		31,015	701	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	35,826		31,015	1,201	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	37,620	25,723	31,015	1,261	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	7,289		31,015	244	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	83,735		31,015	2,807	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39			31,015		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	3,364		31,015	113	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	1,739		31,015	58	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	508		31,015	17	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			31,015		17
18	34	RENT	ACTUAL CENSUS	925,063	39			31,015		18
19	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	12,556		31,015	421	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,611,525	\$ 1,269,593		\$ 54,030	25

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

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	31,015	15	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	31,015	2,726	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144	31,015	776	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382	31,015	46	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	31,015	47,834	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672	31,015	90	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412	31,015	651	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628	31,015	6,794	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143	31,015	307	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	\$ 59,238	25

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

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	\$ 31,015	\$ 488	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508	31,015	721	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910	31,015	165	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320	31,015	11	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813	31,015	966	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774	31,015	1,937	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281	31,015	1,485	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600	31,015	523	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285	31,015	546	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595	31,015	1,897	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	\$	\$ 8,739	25

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

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	\$	\$		\$ 225,672	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				\$	\$		\$ 225,672	25

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services			\$	\$		\$ 9,170	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				\$	\$		\$ 9,170	25

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

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 Midlothian, Llc

0049858

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 Midlothian, Llc

0049858

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 Midlothian, Llc

0049858

Report Period Beginning:

01/01/15

Ending:

12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1										1										
2										2										
3										3										
4										4										
5										5										
Working Capital																				
6	First Midwest Bank		X	Line of Credit				555,005		25,301	6									
7	Insurance Policies		X							3,258	7									
8											8									
9	TOTAL Facility Related							\$ 555,005		\$ 28,559	9									
B. Non-Facility Related*																				
10	Interest Income		X							(535)	10									
11	Allocated from Aperion Care	X								3,824	11									
12	Allocated from Aperion Consult	X								17	12									
13	See Supplemental Schedule									1,485	13									
14	TOTAL Non-Facility Related							\$		\$ 4,791	14									
15	TOTALS (line 9+line14)							\$ 555,005		\$ 33,350	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 Midlothian, Llc

0049858

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	TOTAL Long-Term									7										
Working Capital																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	TOTAL Working Capital									14										
B. Non-Facility Related*																				
15	Allocated from 8131 N. Montice	X								1,485										
16										16										
17										17										
18										18										
19										19										
20	TOTAL Non-Facility Related									1,485										

* 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.		\$	146,965		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.)		\$	162,129		2
3. Under or (over) accrual (line 2 minus line 1).		\$	15,164		3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	163,212		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.)		\$	220		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.		\$	178,596		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<u>122,517</u>	8	FOR BHF USE ONLY	
	2011	<u>129,219</u>	9	13	FROM R. E. TAX STATEMENT FOR 2014 \$ 13
	2012	<u>137,501</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2013	<u>143,985</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2014	<u>160,232</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
2015 Accrual = 2014 Tax (Rounded)					
Beginning Accrual Adjusted by \$2,980 for Tax Bill Not Paid During the Year; it was paid in 2016.					
Allocated from 8131 N. Monticello = \$1,897					

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 Midlothian, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049858

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</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>28-11-408-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>154,104.44</u>	\$ <u>154,104.44</u>
2. <u>28-11-408-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>3,147.29</u>	\$ <u>3,147.29</u>
3. <u>28-11-408-050-0000</u>	<u>Long Term Care Property</u>	\$ <u>2,979.98</u>	\$ <u>2,979.98</u>
4. <u>See Attached</u>	<u>Allocated from 8131 N. Monticello</u>	\$ <u>64,606.75</u>	\$ <u>1,902.25</u>
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>224,838.46</u>	\$ <u>162,133.96</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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 19,780 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 1

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Allocated from 8131 N. Monticello</u>			\$ <u>2,984</u>	1
2					2
3	TOTALS			\$ 2,984	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		2008		50,558		20	4,545	4,545	33,925	9
10	Various		2009		43,854		20	1,957	1,957	22,167	10
11	Various		2010		121,479		20	7,782	7,782	42,657	11
12	Various		2011		248,937		20	12,447	12,447	57,423	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			36,779	2,021	1,273	(748)	6,764	68
69				63,288		(63,288)		69
70		\$	501,607	\$	28,004	\$	162,936	70

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

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 501,607	\$ 65,309		\$ 28,004	\$ (37,305)	\$ 162,936	1
2	New Garage/Roof	2012	3,754		20	375	375	1,408	2
3	Mechanical Room - Heaters, Thermostat, Intake Louvers, Ductwo	2012	17,500		20	1,167	1,167	3,647	3
4	Shingle Roof	2012	3,550		20	178	178	710	4
5	Hot Water Tank / Flu Pipe	2012	5,094		20	255	255	955	5
6	Engineering Services	2013	6,210		20	414	414	1,035	6
7	Repavement	2013	3,860		20	257	257	600	7
8	Special Order Doors & Frames	2014	6,272		20	314	314	444	8
9	2 Coats Of Seal Coating On Pavement; Replace Concrete	2014	6,669		20	333	333	472	9
10	Service For Outlet Installation	2014	5,673		20	284	284	355	10
11	Sign-Fabricate & Install 2 New Lexan Faces Into Existing Display	2014	4,295		20	215	215	286	11
12	Boiler	2015	6,003		20	75	75	75	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)		\$ 570,488	\$ 65,309		\$ 31,871	\$ (33,438)	\$ 172,924	34

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

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 570,488	\$ 65,309		\$ 31,871	\$ (33,438)	\$ 172,924	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)	\$ 570,488	\$ 65,309		\$ 31,871	\$ (33,438)	\$ 172,924	34

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

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 570,488	\$ 65,309		\$ 31,871	\$ (33,438)	\$ 172,924	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		\$ 570,488	\$ 65,309		\$ 31,871	\$ (33,438)	\$ 172,924	34

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

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 570,488	\$ 65,309		\$ 31,871	\$ (33,438)	\$ 172,924	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)	\$ 570,488	\$ 65,309		\$ 31,871	\$ (33,438)	\$ 172,924	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	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		\$	\$		\$	\$	\$
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
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	23,185	689	35	594	(95)	3,245	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	999	80	20	50	(30)	300	9
10	Allocated from Aperion Care	2012	283	11	20	14	3	57	10
11	Allocated from Aperion Care	2013	120	7	20	6	(1)	15	11
12									12
13	Allocated from 8131 N. Monticello	2010	10,386	1,234	20	519	(715)	2,876	13
14	Allocated from 8131 N. Monticello	2013	1,806		20	90	90	271	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)		\$ 36,779	\$ 2,021		\$ 1,273	\$ (748)	\$ 6,764	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		\$ 36,779	\$ 2,021		\$ 1,273	\$ (748)	\$ 6,764	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)	\$ 36,779	\$ 2,021		\$ 1,273	\$ (748)	\$ 6,764	34

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

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

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	\$ 36,115	\$ 143	\$ 6,119	\$ 5,976	10	\$ 19,933	71
72	Current Year Purchases	2,131	161	213	52	10	213	72
73	Fully Depreciated Assets	23,008				10	23,008	73
74								74
75	TOTALS	\$ 61,254	\$ 304	\$ 6,332	\$ 6,028		\$ 43,154	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2009 GMC SAVANA	2011	\$ 23,542	\$	\$ 2,884	\$ 2,884	5	\$ 16,333	76
77		Allocated from Aperion Care	2015	1,057	139	211	72	5	354	77
78		Allocated from Aperion Consultir	2015	777	50	155	105	5	155	78
79										79
80	TOTALS			\$ 25,376	\$ 189	\$ 3,250	\$ 3,061		\$ 16,842	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 660,102	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 65,802	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 41,453	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (24,349)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 232,920	85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Plaza Terrace Property, LLC

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions. YES NO

	1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	<u>91</u>		\$ <u>458,414</u>			3
4	Additions						4
5	<u>Allocated from 8131 N. Monticello</u>			<u>523</u>			5
6							6
7	TOTAL	91		\$ <u>458,937</u>			7

**

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

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

9. Option to Buy: YES NO Terms: _____ *

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 2,597 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Aperion Care</u>		\$ _____	\$ <u>2,550</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>421</u>	18
19					19
20					20
21	TOTAL		\$ _____	\$ <u>2,971</u>	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. /2016 \$ _____

13. /2017 \$ _____

14. /2018 \$ _____

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5	6	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	\$				\$ 106,929	\$		\$ 106,929	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					25,317				25,317	2
3	Licensed Recreational Therapist		hrs										3
4	Licensed Physical Therapist	39 - 03	hrs					131,391				131,391	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						61,614			61,614	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>							18,279	1,460			19,739	13
14	TOTAL			\$				\$ 281,916	\$ 63,074			\$ 344,990	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 Midlothian, Llc# 0049858Report 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	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	746,750		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	69,481		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	63,684		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 880,915	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	557,576		15
16	Equipment, at Historical Cost	130,425		16
17	Accumulated Depreciation (book methods)	(349,786)		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):	250,253		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 588,468	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,469,383	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 320,201	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	555,005		29
30	Accrued Salaries Payable	59,278		30
31	Accrued Taxes Payable (excluding real estate taxes)	1,811		31
32	Accrued Real Estate Taxes(Sch.IX-B)	163,212		32
33	Accrued Interest Payable	(306)		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	44,084		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,143,285	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,143,285	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 326,098	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,469,383	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 357,306	1
2	Restatements (describe):		2
3	<u>Rounding</u>	<u>1</u>	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 357,307	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	6,291	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(37,500)	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)	\$ (31,209)	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)	\$ 326,098	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	\$ 6,204,281	1
2	Discounts and Allowances for all Levels	(900,148)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,304,133	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	52,216	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 52,216	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	6,003	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	781	19
20	Radiology and X-Ray	122	20
21	Other Medical Services	4,567	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 11,473	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	535	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 535	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,368,357	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	777,898	31
32	Health Care	1,678,383	32
33	General Administration	1,379,463	33
B. Capital Expense			
34	Ownership	776,273	34
C. Ancillary Expense			
35	Special Cost Centers	523,466	35
36	Provider Participation Fee	226,583	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,362,066	40
41	Income before Income Taxes (line 30 minus line 40)**	6,291	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 6,291	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 4,184,565	44
45	Private Pay - Net Inpatient Revenue	17,795	45
46	Medicare - Net Inpatient Revenue	933,580	46
47	Other-(specify) <u>Insurance</u>	168,193	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,304,133	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 Midlothian, Llc

0049858

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	1,472	1,556	\$ 64,108	\$ 41.20	1
2	Assistant Director of Nursing	1,848	2,446	68,206	27.88	2
3	Registered Nurses	3,140	3,329	119,998	36.05	3
4	Licensed Practical Nurses	19,518	20,350	524,845	25.79	4
5	CNAs & Orderlies	37,807	40,220	416,582	10.36	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,102	3,195	63,764	19.96	8
9	Activity Director	1,992	2,124	27,651	13.02	9
10	Activity Assistants	3,979	4,296	41,655	9.70	10
11	Social Service Workers	7,120	7,426	133,167	17.93	11
12	Dietician					12
13	Food Service Supervisor	1,816	2,050	37,247	18.17	13
14	Head Cook	3,058	3,356	40,584	12.09	14
15	Cook Helpers/Assistants	7,840	8,448	76,800	9.09	15
16	Dishwashers					16
17	Maintenance Workers	3,779	4,100	71,090	17.34	17
18	Housekeepers	11,142	12,021	123,100	10.24	18
19	Laundry					19
20	Administrator	2,056	2,119	79,677	37.60	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,948	2,132	24,472	11.48	23
24	Clerical	3,732	4,111	50,482	12.28	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	352	379	5,315	14.02	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	1,992	2,080	21,151	10.17	33
34	TOTAL (lines 1 - 33)	117,693	125,738	\$ 1,989,894 *	\$ 15.83	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	222	\$ 12,230	01-03	35
36	Medical Director	Monthly	20,250	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	1,010	75,750	10-03	38
39	Pharmacist Consultant	Monthly	7,098	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	52	3,104	11-03	44
45	Social Service Consultant	132	7,261	12-03	45
46	Other(specify) <u>Psychiatric MD</u>	Monthly	6,750	10-03	46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,416	\$ 132,443		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	
Moshe Weinberg	Administrator	0	\$ 53,560	Workers' Compensation Insurance	\$ 40,172	IDPH License Fee	\$ 1,990	
Mercedes Vaughn	Administrator	0	26,117	Unemployment Compensation Insurance	62,370	Advertising: Employee Recruitment	22,294	
				FICA Taxes	149,837	Health Care Worker Background Check (Indicate # of checks performed <u>129</u>)	1,290	
				Employee Health Insurance	57,690	<u>Patient Background Checks</u>		
				Employee Meals	1,927	<u>Dues & Subscriptions</u>	17,070	
				Illinois Municipal Retirement Fund (IMRF)*		<u>Licenses & Fees</u>	1,064	
				<u>Union Pension Fund</u>	13,861	<u>Allocated from Aperion Care</u>	1,761	
				<u>Employee Benefits - Other</u>	5,236	<u>Allocated from Aperion Consulting</u>	1,201	
				<u>Employee Physicals</u>	320	<u>See Supplemental Schedule</u>	57	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
					\$ 79,677		\$ 46,727	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description				Description			Description	
Amount				Line #			Amount	
<u>Aperion Care - Management Fees</u>							Out-of-State Travel	
\$ 90,000							\$	
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$ 90,000				\$			3,542	
							<u>Allocated from Aperion Care</u>	
							4,253	
							<u>Allocated from Aperion Consulting</u>	
							244	
							<u>See Supplemental Schedule</u>	
							90	
							Entertainment Expense	
							()	
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)				TOTAL			TOTAL	
\$ 269,888				\$			\$ 8,129	

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Midlothian, Llc# 0049858

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 \$21,057
- (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. \$ 5,848 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. \$ 226,583
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. \$ 1,927 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.