



Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500 Report Period Beginning: 01/01/15 Ending: 12/31/15

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>134</u>	Skilled (SNF)	<u>134</u>	<u>48,910</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>134</u>	TOTALS	<u>134</u>	<u>48,910</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	<u>34,087</u>	<u>3,522</u>	<u>6,317</u>	<u>43,926</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>34,087</u>	<u>3,522</u>	<u>6,317</u>	<u>43,926</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.81%

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 11/23/2010

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 11/23/2010 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 134 and days of care provided 4,375

Medicare Intermediary CGS Administrators

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name &amp; ID Number

Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	221,913	25,945	33,485	281,343		281,343	(23,305)	258,038		1
2	Food Purchase		253,609		253,609		253,609	(953)	252,656		2
3	Housekeeping	155,230	29,539		184,769		184,769		184,769		3
4	Laundry	74,977	19,818		94,795		94,795		94,795		4
5	Heat and Other Utilities			154,830	154,830		154,830	(5,493)	149,337		5
6	Maintenance	74,755	52,751	172,336	299,842		299,842	35,721	335,563		6
7	Other (specify):*							2,574	2,574		7
8	<b>TOTAL General Services</b>	<b>526,875</b>	<b>381,662</b>	<b>360,651</b>	<b>1,269,188</b>		<b>1,269,188</b>	<b>8,544</b>	<b>1,277,732</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			66,000	66,000		66,000		66,000		9
10	Nursing and Medical Records	2,365,562	175,880	83,681	2,625,123		2,625,123	(27,918)	2,597,205		10
10a	Therapy	111,237	2,261	1,380	114,878		114,878		114,878		10a
11	Activities	102,413	9,510	992	112,915		112,915		112,915		11
12	Social Services	236,575		324	236,899		236,899		236,899		12
13	CNA Training										13
14	Program Transportation			16,378	16,378		16,378		16,378		14
15	Other (specify):*							5,915	5,915		15
16	<b>TOTAL Health Care and Programs</b>	<b>2,815,787</b>	<b>187,651</b>	<b>168,755</b>	<b>3,172,193</b>		<b>3,172,193</b>	<b>(22,003)</b>	<b>3,150,190</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	177,116		465,866	642,982		642,982	(386,590)	256,392		17
18	Directors Fees										18
19	Professional Services			493,476	493,476	(4,500)	488,976	(319,276)	169,700		19
20	Dues, Fees, Subscriptions & Promotions			131,674	131,674		131,674	(44,580)	87,094		20
21	Clerical & General Office Expenses	96,216		277,269	373,485		373,485	(84,824)	288,661		21
22	Employee Benefits & Payroll Taxes			481,140	481,140		481,140		481,140		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,998	2,998		2,998	6,497	9,495		24
25	Other Admin. Staff Transportation			977	977		977	12,028	13,005		25
26	Insurance-Prop.Liab.Malpractice			222,179	222,179		222,179	11,577	233,756		26
27	Other (specify):*							7,147	7,147		27
28	<b>TOTAL General Administration</b>	<b>273,332</b>		<b>2,075,579</b>	<b>2,348,911</b>	<b>(4,500)</b>	<b>2,344,411</b>	<b>(798,021)</b>	<b>1,546,390</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>3,615,994</b>	<b>569,313</b>	<b>2,604,985</b>	<b>6,790,292</b>	<b>(4,500)</b>	<b>6,785,792</b>	<b>(811,480)</b>	<b>5,974,312</b>		<b>29</b>

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

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

Facility Name &amp; ID Number

Aperion Care Oak Lawn, Llc

#0050500

Report Period Beginning:

01/01/15

Ending:

12/31/15

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			300,957	300,957		300,957	28,140	329,097			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			57,751	57,751		57,751	384,369	442,120			32
33	Real Estate Taxes					4,500	4,500	478,035	482,535			33
34	Rent-Facility & Grounds			1,254,383	1,254,383		1,254,383	(1,252,259)	2,124			34
35	Rent-Equipment & Vehicles			20,983	20,983		20,983	5,534	26,517			35
36	Other (specify):*			36,804	36,804		36,804	50,260	87,064			36
37	<b>TOTAL Ownership</b>			1,670,878	1,670,878	4,500	1,675,378	(305,921)	1,369,457			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		169,606	728,101	897,707		897,707	(102,285)	795,422			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			310,340	310,340		310,340		310,340			42
43	Other (specify):*			22,611	22,611		22,611	(22,611)	0			43
44	<b>TOTAL Special Cost Centers</b>		169,606	1,061,052	1,230,658		1,230,658	(124,896)	1,105,762			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,615,994	738,919	5,336,915	9,691,828		9,691,828	(1,242,298)	8,449,530			45

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



Aperion Care Oak Lawn, Llc

ID# 0050500

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Pharmacy Costs - Veterans	\$ (4,094)	10	1
2	Marketing Expense	(1,500)	43	2
3	Advertising / Marketing	(17,802)	43	3
4	Marketing Food	(1,595)	43	4
5	Promotional Products	(1,714)	43	5
6	Bank Charges	(10,994)	21	6
7	Theft & Damage Loss	(3,502)	21	7
8	Amortization	(36,804)	36	8
9	Vending Income	(1,000)	02	9
10	Miscellaneous Income	(546)	06	10
11	Bldg. Co. - Amortization	(39,321)	36	11
12	Bldg. Co. - Bank Charges	(139)	21	12
13	Bldg. Co. - Legal Fees	(711)	19	13
14	Bldg. Co. - License and Fees	(1,940)	20	14
15	Bldg. Co. - Other Professional	(5,028)	19	15
16	PAC Dues	(9,557)	20	16
17	Non-allowable Legal	(20,255)	19	17
18	Professional Services	6,594	19	18
19	Capitalized R&M	(1,920)	06	19
20	Additional R&M	31,872	06	20
21	Non-Allowable Building Rental	(22,000)	34	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		0		48
49	<b>Total</b>	(141,955)		49

Aperion Care Oak Lawn, Llc

Report Period Beginning:                     ID#                    0050500                      
 Ending:   01/01/15                      
  12/31/15                    

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98	<b>Total</b>	0	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Oak Lawn, Llc# 0050500

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				(23,305)								(23,305)	1
2	Food Purchase	(1,203)		250									(953)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(6,192)		8			691						(5,493)	5
6	Maintenance	29,406		5,930	(658)	22	1,021						35,721	6
7	Other (specify):*			382	2,192								2,574	7
8	<b>TOTAL General Services</b>	<b>22,011</b>		<b>6,570</b>	<b>(21,771)</b>	<b>22</b>	<b>1,712</b>						<b>8,544</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(4,094)		5,374	(29,198)								(27,918)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			383	5,532								5,915	15
16	<b>TOTAL Health Care and Programs</b>	<b>(4,094)</b>		<b>5,757</b>	<b>(23,667)</b>								<b>(22,003)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(390,450)		3,861							(386,590)	17
18	Directors Fees													18
19	Professional Services	(19,399)	9,104	(164,782)	992	(140,898)	233	(4,526)					(319,276)	19
20	Fees, Subscriptions & Promotions	(50,798)	1,941	2,494	1,701	66	15						(44,580)	20
21	Clerical & General Office Expenses	(198,552)	139	42,689	1,786	67,746	1,368						(84,824)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			6,024	346	127							6,497	24
25	Other Admin. Staff Transportation			7,131	3,976	922							12,028	25
26	Insurance-Prop.Liab.Malpractice			1,955		9,622							11,577	26
27	Other (specify):*			6,987	160								7,147	27
28	<b>TOTAL General Administration</b>	<b>(268,749)</b>	<b>11,184</b>	<b>(487,953)</b>	<b>8,961</b>	<b>(58,555)</b>	<b>1,617</b>	<b>(4,526)</b>					<b>(798,021)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(250,832)</b>	<b>11,184</b>	<b>(475,626)</b>	<b>(36,477)</b>	<b>(58,533)</b>	<b>3,329</b>	<b>(4,526)</b>					<b>(811,480)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Oak Lawn, Llc# 0050500

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(183,704)	208,282	735	83		2,743						28,140	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(1,607)	378,434	5,415	24		2,103						384,369	32
33	Real Estate Taxes		475,348				2,687						478,035	33
34	Rent-Facility & Grounds	(22,000)	(1,219,000)	382			(11,641)						(1,252,259)	34
35	Rent-Equipment & Vehicles			3,730	596	434	773						5,534	35
36	Other (specify):*	(76,124)	126,384										50,260	36
37	<b>TOTAL Ownership</b>	<b>(283,435)</b>	<b>(30,552)</b>	<b>10,263</b>	<b>703</b>	<b>434</b>	<b>(3,335)</b>						<b>(305,921)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(102,285)				(102,285)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(22,611)											(22,611)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(22,611)</b>							<b>(102,285)</b>				<b>(124,896)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(556,878)</b>	<b>(19,368)</b>	<b>(465,363)</b>	<b>(35,773)</b>	<b>(58,098)</b>	<b>(6)</b>	<b>(4,526)</b>	<b>(102,285)</b>				<b>(1,242,298)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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	34 Rental Income	\$ 1,229,000	CNR Realty	100.00%	\$ 10,000	\$ (1,219,000)	1
2	V	32 Interest Income	140	CNR Realty	100.00%		(140)	2
3	V	36 Amortization		CNR Realty	100.00%	39,321	39,321	3
4	V	21 Bank Charges		CNR Realty	100.00%	139	139	4
5	V	30 Depreciation		CNR Realty	100.00%	208,282	208,282	5
6	V	36 Insurance Expense - MIP		CNR Realty	100.00%	87,063	87,063	6
7	V	32 Interest Expense		CNR Realty	100.00%	378,574	378,574	7
8	V	33 Real Estate Taxes		CNR Realty	100.00%	475,348	475,348	8
9	V	19 Professional Fees		CNR Realty	100.00%	5,028	5,028	9
10	V	19 Accounting Fees		CNR Realty	100.00%	3,365	3,365	10
11	V	19 Legal Fees		CNR Realty	100.00%	711	711	11
12	V	20 Licenses and Fees		CNR Realty	100.00%	1,941	1,941	12
13	V							13
14	Total		\$ 1,229,140			\$ 1,209,772	\$ * (19,368)	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%	\$ 250	\$ 250
16	V	5 UTILITIES		APERION CARE	100.00%	8	8
17	V	6 REPAIRS & MAINTENANCE		APERION CARE	100.00%	5,930	5,930
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	382	382
19	V	10 SALARY- NURSE		APERION CARE	100.00%	5,374	5,374
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	383	383
21	V	17 ADMINISTRATIVE		APERION CARE	100.00%	75,415	75,415
22	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	15,011	15,011
23	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	2,494	2,494
24	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	42,689	42,689
25	V	24 SEMINARS		APERION CARE	100.00%	6,024	6,024
26	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	7,131	7,131
27	V	26 INSURANCE		APERION CARE	100.00%	1,955	1,955
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	6,987	6,987
29	V	30 DEPRECIATION		APERION CARE	100.00%	735	735
30	V	32 INTEREST		APERION CARE	100.00%	5,415	5,415
31	V	33 REAL ESTATE TAX		APERION CARE	100.00%		
32	V	34 RENT		APERION CARE	100.00%	382	382
33	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	118	118
34	V	35 AUTO LEASE		APERION CARE	100.00%	3,612	3,612
35	V	17 MANAGEMENT FEE	465,866	APERION CARE	100.00%		(465,866)
36	V	19 HOME OFFICE	173,552	APERION CARE	100.00%		(173,552)
37	V	19 DATA PROCESSING	6,241	APERION CARE	100.00%		(6,241)
38	V						
39	Total		\$ 645,658			\$ 180,295	\$ * (465,363)

\* 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%	\$ 10,180	\$ 10,180
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>APERION CONSULTING</u>	100.00%	6,652	6,652
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. &amp; DIETARY</u>		<u>APERION CONSULTING</u>	100.00%	2,192	2,192
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	100.00%	42,302	42,302
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%	5,532	5,532
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%	992	992
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	100.00%	1,701	1,701
24	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>APERION CONSULTING</u>	100.00%	1,786	1,786
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	100.00%	346	346
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	100.00%	3,976	3,976
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%	160	160
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	100.00%	83	83
30	V	<u>32</u> <u>INTEREST</u>		<u>APERION CONSULTING</u>	100.00%	24	24
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%	596	596
34	V	<u>10</u> <u>CONSULTING</u>	71,500	<u>APERION CONSULTING</u>	100.00%		(71,500)
35	V	<u>01</u> <u>DIETICIAN</u>	33,485	<u>APERION CONSULTING</u>	100.00%		(33,485)
36	V	<u>06</u> <u>PAINTER</u>	960	<u>APERION CONSULTING</u>	100.00%		(960)
37	V	<u>06</u> <u>PROJECT MANAGER</u>	6,350	<u>APERION CONSULTING</u>	100.00%		(6,350)
38	V						
39	Total		\$ 112,295			\$ 76,522	\$ * (35,773)

\* 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%	22	\$	22	15
16	V	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	3,861		3,861	16
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	1,099		1,099	17
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	66		66	18
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	67,746		67,746	19
20	V	24 SEMINARS		APERION FINANCIAL	100.00%	127		127	20
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	922		922	21
22	V	26 INSURANCE		APERION FINANCIAL	100.00%	9,622		9,622	22
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	434		434	23
24	V	19 HOME OFFICE EXPENSE	141,997	APERION FINANCIAL	100.00%			(141,997)	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		\$ 141,997			\$ 83,899	\$ *	(58,098)	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%	\$ 691	\$	691	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		1,021		1,021	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		233		233	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		15		15	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		1,368		1,368	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		2,743		2,743	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		2,103		2,103	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		741		741	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		773		773	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		2,687		2,687	24
25	V								25
26	V	34 RENT	12,000	8131 N. MONTICELLO, LLC				(12,000)	26
27	V	34 RENT	382	8131 N. MONTICELLO, LLC				(382)	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		\$ 12,382			\$ 12,376	\$ *	(6)	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 17,407	ProPay HR LLC	24.00%	\$ 12,881	\$ (4,526)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 17,407			\$ 12,881	\$ * (4,526)

\* 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	\$ 710,310	Renewal Rehab	100.00%	\$ 608,025	\$ (102,285)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 710,310			\$ 608,025	\$ * (102,285)

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning: 01/01/15

Ending: 12/31/15

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	DECLARATION OF TRUST OF YOSEF MEYSEL	11.00%	Aperion Care Amboy	Amboy	CNR REALTY	OAK LAWN	BUILDING COMPANY	1
2	DAVID BERKOWITZ REVOCABLE TRUST	23.50%	Aperion Care Midlothian	Midlothian	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3	JAY MEYSEL TRUST	12.50%	River Crossing Rehab	Galesburg	PROPAY	EVANSTON	PAYROLL SERVICES	3
4	257 LIMITED PARTNERSHIP	4.00%	Aperion Care Dolton	Dolton	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	4
5	1219 LIMITED PARTNERSHIP	2.00%	Riverwood Rehab	East Moline	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	5
6	42170 LIMITED PARTNERSHIP	2.00%	Aperion Care Bridgeport	Bridgeport	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	6
7	CONCORD SNF EQUITY PARTNERS, LLC	45.00%	Aperion Care Springfield	Springfield	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	7
8			Aperion Care Jacksonville	Jacksonville	APERION ESTATES PERU	PERU, IN	ALF	8
9			Aperion Care Evanston	Evanston	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	9
10			Aperion Care St. Elmo	St. Elmo	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	10
11			Aperion Care Burbank	Burbank	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	11
12			Aperion Care Chicago Heights	Chicago Heights	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	12
13			Aperion Care Forest Park	Forest Park	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	13
14			Aperion Care Highwood	Highwood				14
15			Aperion Care Litchfield	Litchfield				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care International	Chicago				17
18			Aperion Care Plum Grove	Palatine				18
19			Aperion Care Wilmington	Wilmington				19
20			Aperion Care Spring Valley	Spring Valley				20
21			The Arbors at Michigan City	Michigan City, IN				21
22			Aperion Care Demotte	Demotte, IN				22
23			Aperion Care Kokomo	Kokomo, IN				23
24			Aperion Care Peru	Peru, IN				24
25			Aperion Care Tolleston Park	Gary, IN				25
26			Aperion Care Valparaiso	Valparaiso, IN				26
27			Aperion Care Hidden Lake	St. Louis, MO				27
28			Aperion Care Elgin	Elgin				28
29			Aperion Care Toluca	Toluca				29
30			Aperion Care Colfax	Colfax				30



Facility Name &amp; ID Number

Aperion Care Oak Lawn, Llc

#

0050500

Report Period Beginning:

01/01/15

Ending:

12/31/15

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0%	See Attached	1.90	4.75%	Alloc. Salary	\$ 9,497	17-7	1	
2	Jay Meystel	Relative	Administrative	0%	See Attached	0.90	2.25%	Alloc. Salary	1,472	17-7	2	
3	Joel Meystel	Relative	Administrative	0%	See Attached	0.90	4.50%	Alloc. Salary	2,780	17-7	3	
4	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.20	6.06%	Alloc. Salary	1,120	21-7	4	
5	Shimon Meystel	Relative	Clerical	0%	See Attached	1.90	4.75%	Alloc. Salary	200	21-7	5	
6	David Berkowitz	Relative	Administrative	0%	See Attached	1.90	4.75%	Alloc. Salary	9,497	17-7	6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 24,566		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 Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$			0	1
2								0	2
3								0	3
4								0	4
5								0	5
6								0	6
7								0	7
8								0	8
9								0	9
10								0	10
11								0	11
12								0	12
13								0	13
14								0	14
15								0	15
16								0	16
17								0	17
18								0	18
19								0	19
20								0	20
21								0	21
22								0	22
23								0	23
24								0	24
25	TOTALS				\$ 0	\$ 0		\$ 0	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

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	\$ 43,926	\$ 250	1	
2	5	UTILITIES	ACTUAL CENSUS	925,063	39	179	43,926	8	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	124,883	112,788	43,926	5,930	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	8,040	43,926	382	4	
5	10	SALARY- NURSE	ACTUAL CENSUS	925,063	39	113,170	113,170	43,926	5,374	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	8,067	43,926	383	6	
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	1,588,216	1,274,084	43,926	75,415	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	316,131	43,926	15,011	8	
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	52,521	43,926	2,494	9	
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	899,005	810,120	43,926	42,689	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	126,855	43,926	6,024	11	
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	150,166	43,926	7,131	12	
13	26	INSURANCE	ACTUAL CENSUS	925,063	39	41,165	43,926	1,955	13	
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	147,150	43,926	6,987	14	
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	15,480	43,926	735	15	
16	32	INTEREST	ACTUAL CENSUS	925,063	39	114,048	43,926	5,415	16	
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39	0	43,926	0	17	
18	34	RENT	ACTUAL CENSUS	925,063	39	8,054	43,926	382	18	
19	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	2,485	43,926	118	19	
20	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	76,069	43,926	3,612	20	
21								0	21	
22								0	22	
23								0	23	
24								0	24	
25	TOTALS					\$ 3,796,942	\$ 2,310,162	\$ 180,295	25	

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

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	43,926	\$ 10,180	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39			43,926		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	140,088	138,625	43,926	6,652	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	46,162		43,926	2,192	4
5	10	SALARY NURSE	ACTUAL CENSUS	925,063	39	890,856	890,856	43,926	42,302	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	116,493		43,926	5,532	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39			43,926		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	20,901		43,926	992	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	35,826		43,926	1,701	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	37,620	25,723	43,926	1,786	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	7,289		43,926	346	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	83,735		43,926	3,976	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39			43,926		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	3,364		43,926	160	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	1,739		43,926	83	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	508		43,926	24	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			43,926		17
18	34	RENT	ACTUAL CENSUS	925,063	39			43,926		18
19	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	12,556		43,926	596	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,611,525	\$ 1,269,593		\$ 76,522	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

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	0	22	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	81,303	3,861	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144		1,099	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382		66	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	1,383,575	67,746	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672		127	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412		922	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628		9,622	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143		434	9
10								0	10
11								0	11
12								0	12
13								0	13
14								0	14
15								0	15
16								0	16
17								0	17
18								0	18
19								0	19
20								0	20
21								0	21
22								0	22
23								0	23
24								0	24
25	TOTALS					\$ 1,766,837	\$ 1,464,878	\$ 83,899	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	925,063	39	\$ 14,551	\$ 43,926	\$ 691	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508	43,926	1,021	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910	43,926	233	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320	43,926	15	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813	43,926	1,368	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774	43,926	2,743	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281	43,926	2,103	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600	43,926	741	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285	43,926	773	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595	43,926	2,687	10
11								0	11
12								0	12
13								0	13
14								0	14
15								0	15
16								0	16
17								0	17
18								0	18
19								0	19
20								0	20
21								0	21
22								0	22
23								0	23
24								0	24
25	TOTALS					\$ 260,637	\$ 0	\$ 12,376	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

ProPay HR LLC

Street Address

2201 W Main St

City / State / Zip Code

Evanston, Illinois 60202

Phone Number

(847) 905-3268

Fax Number

( )

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 12,881	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				\$	\$		\$ 12,881	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

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		\$	\$		\$ 608,025	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				\$	\$		\$ 608,025	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		0	1
2								0	2
3								0	3
4								0	4
5								0	5
6								0	6
7								0	7
8								0	8
9								0	9
10								0	10
11								0	11
12								0	12
13								0	13
14								0	14
15								0	15
16								0	16
17								0	17
18								0	18
19								0	19
20								0	20
21								0	21
22								0	22
23								0	23
24								0	24
25	<b>TOTALS</b>				\$ 0	\$ 0		\$ 0	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500 Report Period Beginning: 01/01/15 Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number (\_\_\_\_) \_\_\_\_\_  
 Fax Number (\_\_\_\_) \_\_\_\_\_

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		0	1
2								0	2
3								0	3
4								0	4
5								0	5
6								0	6
7								0	7
8								0	8
9								0	9
10								0	10
11								0	11
12								0	12
13								0	13
14								0	14
15								0	15
16								0	16
17								0	17
18								0	18
19								0	19
20								0	20
21								0	21
22								0	22
23								0	23
24								0	24
25	TOTALS				\$ 0	\$ 0		\$ 0	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

1	2	3	4	5	6	7	8	9			
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6			
1					\$			0	1		
2								0	2		
3								0	3		
4								0	4		
5								0	5		
6								0	6		
7								0	7		
8								0	8		
9								0	9		
10								0	10		
11								0	11		
12								0	12		
13								0	13		
14								0	14		
15								0	15		
16								0	16		
17								0	17		
18								0	18		
19								0	19		
20								0	20		
21								0	21		
22								0	22		
23								0	23		
24								0	24		
25	TOTALS				\$	0	\$	0	\$	0	25

Facility Name & ID Number

Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/15

Ending:

12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1	Capital One		X	Mortgage			\$	\$ 10,796,439		\$ 378,574	1								
2	Ally		X	Auto Loan				37,065			2								
3											3								
4											4								
5											5								
<b>Working Capital</b>																			
6	First Midwest Bank		X	Line of Credit				1,484,018		54,214	6								
7	Insurance Financing		X							3,537	7								
8											8								
9	TOTAL Facility Related						\$	\$ 12,317,522		\$ 436,325	9								
<b>B. Non-Facility Related*</b>																			
10	Interest Income		X							(1,607)	10								
11	Interest Income - Bldg. Co.		X							(140)	11								
12	Allocated from Aperion Care	X								5,415	12								
13	See Supplemental Schedule									2,127	13								
14	TOTAL Non-Facility Related						\$	\$		\$ 5,795	14								
15	TOTALS (line 9+line14)						\$	\$ 12,317,522		\$ 442,121	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 87,063 Line # 36

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

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

Facility Name & ID Number

Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	<b>TOTAL Long-Term</b>									7										
<b>Working Capital</b>																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	<b>TOTAL Working Capital</b>									14										
<b>B. Non-Facility Related*</b>																				
15	Allocated Aperion Consulting	X								24										
16	Allocated 8131 N Monticello	X								2,103										
17										17										
18										18										
19										19										
20	<b>TOTAL Non-Facility Related</b>									2,127										

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>																						
1. Real Estate Tax accrual used on 2014 report.		\$	<b>285,970</b>	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.)		\$	<b>383,346</b>	2																				
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>97,376</b>	3																				
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>380,659</b>	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<b>4,500</b>	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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		6																				
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>482,535</b>	7																				
Real Estate Tax History:																								
Real Estate Tax Bill for Calendar Year:	2010	<u>219,616</u>	8	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3" style="text-align: center;"><b>FOR BHF USE ONLY</b></td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2014</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">16</td> </tr> </table>		<b>FOR BHF USE ONLY</b>			13	FROM R. E. TAX STATEMENT FOR 2014	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
<b>FOR BHF USE ONLY</b>																								
13	FROM R. E. TAX STATEMENT FOR 2014	\$	13																					
14	PLUS APPEAL COST FROM LINE 5	\$	14																					
15	LESS REFUND FROM LINE 6	\$	15																					
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16																					
	2011	<u>263,617</u>	9																					
	2012	<u>279,000</u>	10																					
	2013	<u>285,366</u>	11																					
	2014	<u>380,659</u>	12																					
<b>Beginning Accrual Adjusted</b>																								
<b>2015 Accrual = 2014 Tax</b>																								
<b>Allocated from 8131 N Monticello = \$2,687</b>																								

**NOTES:**

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

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

FACILITY NAME Aperion Care Oak Lawn, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050500

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>24-05-302-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>380,658.79</u>	\$ <u>380,658.79</u>
2. <u>10-23-325-045-0000</u>	<u>Home Office Allocation</u>	\$ <u>64,606.75</u>	\$ <u>2,694.12</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>445,265.54</u>	\$ <u>383,352.91</u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

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



Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/15

Ending:

12/31/15

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 43,133 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>CNR Realty</u>		<u>2012</u>	<u>\$ 590,000</u>	<u>1</u>
2	<u>Allocated from 8131 N Monticello</u>			<u>4,226</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 594,226</b>	<b>3</b>

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	134	2012	1962	\$ 3,950,000	\$ 208,282	35	\$ 112,857	\$ (95,425)	\$ 338,571	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Various		2009	98,266		20	5,813	5,813	38,558	9
10	Various		2010	145,220		20	14,364	14,364	83,289	10
11	Various		2011	168,330		20	8,417	8,417	36,085	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
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56								56
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58								58
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60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68			52,092	2,863	1,805	(1,058)	9,583	68
69				300,957		(300,957)		69
70			\$ 4,413,908	\$ 512,102	\$ 143,256	\$ (368,846)	\$ 506,087	70

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc# 0050500

Report Period Beginning:

01/01/15

Ending:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 4,413,908	\$ 512,102		\$ 143,256	\$ (368,846)	\$ 506,087	1
2	Electric Work	2012	3,325		20	333	333	1,302	2
3	Fireplace Granite Surround / Replace Studs & Drywall	2012	3,475		20	348	348	1,361	3
4	Window Panels	2012	44,429		20	4,443	4,443	16,661	4
5	Hydraulic Placecard	2012	2,500		20	250	250	896	5
6	Security System And Camera	2012	7,489		20	1,070	1,070	3,655	6
7	Asphalt & Restrip Parking Lot	2012	32,599		20	2,173	2,173	7,425	7
8	Wanderer System	2012	2,675		20	535	535	1,962	8
9	8000 Btu115 V Wall	2012	4,111		20	822	822	2,946	9
10	Installed Ventilators On Roof	2012	2,694		20	269	269	808	10
11	Masonry Work	2013	37,000		20	3,700	3,700	8,942	11
12	Tuckpointing	2013	39,350		20	3,935	3,935	10,165	12
13	Smoke Detectors & Door Holders	2013	6,183		20	618	618	1,700	13
14	Condensing Unit	2013	3,288		20	329	329	822	14
15	Door Lamination	2013	9,590		20	959	959	2,158	15
16	Exit Signs	2013	4,360		20	436	436	908	16
17	Resident Rooms Cove Base, Floor Prep & Vct	2013	17,444		20	872	872	2,544	17
18	Installed Sinks In 29 Resident Rooms	2013	34,219		20	1,711	1,711	4,990	18
19	Installed Overbed Lighting In 40 Resident Rooms	2013	12,257		20	613	613	1,787	19
20	Installed Power Receptacle And Outlets In 20 Resident Rooms	2013	5,628		20	281	281	821	20
21	Repaired Walls & Ceiling In 20 Resident Rooms	2013	16,616		20	831	831	2,423	21
22	Resident Rooms 53-59: Patch, Caulk, Sand, And Prime Walls	2013	17,903		20	895	895	2,611	22
23	Installed Bumper Guards In Resident Rooms	2013	4,852		20	243	243	708	23
24	Sealed Floors In Resident Rooms	2013	6,548		20	327	327	955	24
25	Installed Cubicle Track In Resident Rooms	2013	4,883		20	244	244	712	25
26	Installed Tile, Mirrors, Vanity Lighting, Cove Base In Resident Rooms	2013	4,937		20	247	247	720	26
27	Resident Rooms: New Cove Base Installed, Floor Prep & Vct	2013	22,242		20	1,112	1,112	2,966	27
28	11 Resident Rooms: Custom Millwork With Sinks	2013	20,516		20	1,026	1,026	2,735	28
29	Overbed Lighting With Installation	2013	25,792		20	1,290	1,290	3,439	29
30	10 Resident Rooms: Installed Power Recepticle, & Relocate Cable	2013	2,914		20	146	146	389	30
31	10 Resident Rooms: Removed Sink & Closet, Repaired Walls & Ceiling	2013	7,494		20	375	375	999	31
32	13 Resident Rooms: Prep & Paint Walls & Door Frames, Removed	2013	11,875		20	594	594	1,583	32
33	Installed Bumper Guards In Resident Rooms	2013	5,202		20	260	260	694	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,838,298	\$ 512,102		\$ 174,542	\$ (337,560)	\$ 598,875	34

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc# 0050500

Report Period Beginning:

01/01/15

Ending:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 4,838,298	\$ 512,102		\$ 174,542	\$ (337,560)	\$ 598,875	1
2	Installed 93 Cubicle Curtains In Resident Rooms	2013	4,892		20	245	245	652	2
3	Resident Bathrooms: Removed Ceramic Tile & Base Removal, Ins	2013	13,503		20	675	675	1,800	3
4	Installed 43 Mirrors & Vanity Light Fixtures In Resident Bathroom	2013	8,393		20	420	420	1,119	4
5	Installed New Hinges On Doors In Corridors	2013	3,293		20	165	165	439	5
6	Resident Rooms: New Cove Base Installed, Floor Prep & Vct	2013	28,955		20	1,448	1,448	3,740	6
7	12 Resident Rooms: Custom Millwork With Sinks	2013	21,538		20	1,077	1,077	2,782	7
8	12 Resident Rooms: Installed Power Receptacle & Relocate Cable	2013	3,365		20	168	168	435	8
9	12 Resident Rooms: Removed Sink & Closet, Repaired Walls & C	2013	8,654		20	433	433	1,118	9
10	19 Resident Rooms: Prep & Paint Walls & Door Frames, Removed	2013	16,442		20	822	822	2,124	10
11	Resident Rooms: Prep & Seal Floors & Install New Cubicle Track	2013	4,684		20	234	234	605	11
12	Resident Bathrooms: Removed Ceramic Tile & Base Removal, Ins	2013	3,831		20	192	192	495	12
13	Installed New Custom Base Board Covers, Doors, & Door Frames	2013	34,571		20	1,729	1,729	4,465	13
14	Installed Glass Partition & Door For Conference Room	2013	3,200		20	160	160	360	14
15	Installed New Sprinkler Heads	2013	12,534		20	627	627	1,723	15
16	Custom Millwork, Removed & Installed New Cove Base & Vct In	2013	8,753		20	438	438	985	16
17	Custom Millwork In East Wing	2013	4,380		20	438	438	986	17
18	4 Resident Rooms: Painted Walls & Door Frames, Removed Close	2013	4,450		20	223	223	501	18
19	Installed Bumper Guards In Resident Rooms	2013	3,643		20	182	182	410	19
20	10 Resident Bathrooms: Floor Prep And Installed Sheet Vinly And	2013	8,623		20	431	431	970	20
21	New Custom Base Board Covers Installed In Rooms 1-27, 30-48, 5	2013	16,895		20	845	845	1,901	21
22	Furnished & Installed Exterior & Interior Bi-Part Sliding Door, E	2013	24,346		20	1,217	1,217	2,739	22
23	Resident Room Flor Prep And Installed 4" Cover Base & Vct	2013	11,921		20	596	596	1,242	23
24	31 Custom Millwork For East Wing	2013	33,051		20	1,653	1,653	3,443	24
25	Installed 106 Overbed Lights	2013	3,590		20	180	180	374	25
26	3 Resident Rooms: Relocate Cable Outlets, Removed Closet Doors	2013	3,228		20	161	161	336	26
27	13 Resident Rooms: Prep & Paint Walls	2013	11,462		20	573	573	1,194	27
28	Installed 23 Bumper Guards	2013	5,251		20	263	263	547	28
29	Installed Sheet Vinyl & Cove Base, Installed Mirror & Vanity Ligh	2013	4,345		20	217	217	453	29
30	New Base Board Covers In Front Office, Director Office, Front Lo	2013	16,449		20	822	822	1,713	30
31	Laminated 6 Doors & Installed New Latch Sets & Handles For All	2013	9,551		20	478	478	995	31
32	Furnish & Install Outside Corner & Cove Moldings In Dining Roc	2013	12,369		20	1,237	1,237	2,577	32
33	Paint Doors, Prep Walls & Install Wallcoverings In Corridors	2013	11,808		20	1,181	1,181	2,460	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,200,268	\$ 512,102		\$ 194,068	\$ (318,034)	\$ 644,557	34

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc# 0050500

Report Period Beginning:

01/01/15

Ending:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 5,200,268	\$ 512,102		\$ 194,068	\$ (318,034)	\$ 644,557	1
2	R. Difoggio 7919 - Remove/Replace Sidewalk, Sewer Pipe	2014	5,200		20	520	520	780	2
3	Raphael Greenspon 814559 - Circuits For Air Conditioning	2014	18,948		20	947	947	1,500	3
4	Counter With Backsplash	2014	11,516		20	576	576	1,152	4
5	R. Difoggio 6679 - Remove And Install New Sewer Pipe	2014	2,733		20	273	273	547	5
6	Remove Counters, Sinks, Walls & Install Grease Trap	2014	7,000		20	350	350	671	6
7	Replace Hot Water Tank In Laundry Room	2014	5,301		20	265	265	508	7
8	Install Cables For Phone System	2014	4,630		20	926	926	1,698	8
9	Install Ejector Pump In Kitchen, Install Sump Pump In Elevator I	2014	2,835		20	284	284	425	9
10	Circuits For Pumps In North & South Crawl Spaces	2014	3,268		20	163	163	218	10
11	Install 4 Sump Pits	2014	37,050		20	1,853	1,853	2,470	11
12	Bistro Wallcovering, Cabinets, Floor, Med Room Floor & Lights, f	2014	91,665		20	4,583	4,583	5,729	12
13	Bathroom Tile & Plumbing, Light Fixtures, Copy Room, Toilet, S	2014	149,184		20	7,459	7,459	8,081	13
14	Seco Refrigeration - Smoke Dampers	2014	7,385		20	369	369	400	14
15	Window Repair	2014	2,600		20	130	130	260	15
16	Repair Clogged Sewer Line	2014	2,800		20	140	140	187	16
17	Replace 45Ft Of 4" Cast Iron Pipe-Kitchen To Pit	2015	18,300		20	1,830	1,830	1,830	17
18	Replace 30Ft Of 4" Cast Iron Pipe	2015	8,000		20	800	800	800	18
19	Replaced Condenser And Motor	2015	3,578		20	179	179	179	19
20	Patch Roof Near Dining Room And Therapy Room	2015	6,400		20	640	640	640	20
21	Installed Condensor For Air Conditioner	2015	3,554		20	136	136	136	21
22	Installed Evaporator Coil With Solenoid Valve For Walk-In Freez	2015	8,621		20	287	287	287	22
23	Installed Wood Panels In Dining Room	2015	4,530		20	21	21	21	23
24	Seam Metal Roof And Installed Windows - Conference Room, Off	2015	40,000		20	167	167	167	24
25	Elevator Door	2015	8,280		20	35	35	35	25
26	Installed Security Cameras In East Wing, Therapy, Lobby, And D	2015	4,673		20	234	234	234	26
27	1 Resident Room Door And Bathroom, Corridor Signage, Outlets	2015	8,356		20	418	418	418	27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,666,675	\$ 512,102		\$ 217,654	\$ (294,449)	\$ 673,928	34

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/15

Ending:

12/31/15

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 5,666,675	\$ 512,102		\$ 217,654	\$ (294,449)	\$ 673,928	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
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25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 5,666,675	\$ 512,102		\$ 217,654	\$ (294,449)	\$ 673,928	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Building Company</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9									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	<b>TOTAL (lines 1 thru 33)</b>		\$	\$		\$	\$	\$	34

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/15

Ending:

12/31/15

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
1		\$	\$		\$	\$	\$
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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25							
26							
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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	2	3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N Monticello	2010	32,837	976	35	842	(134)	4,596	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	1,415	114	20	71	(43)	424	9
10	Allocated from Aperion Care	2012	401	15	20	20	5	80	10
11	Allocated from Aperion Care	2013	171	10	20	9	(1)	26	11
12									12
13	Allocated from 8131 N Monticello	2010	14,709	1,748	20	735	(1,013)	4,073	13
14	Allocated from 8131 N Monticello	2013	2,559		20	128	128	384	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)		\$ 52,092	\$ 2,863		\$ 1,805	\$ (1,058)	\$ 9,583	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		\$ 52,092	\$ 2,863		\$ 1,805	\$ (1,058)	\$ 9,583	1
2								2
3								3
4								4
5								5
6								6
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25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 52,092	\$ 2,863		\$ 1,805	\$ (1,058)	\$ 9,583	34

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

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	\$ 905,026	\$ 202	\$ 102,542	\$ 102,340	10	\$ 319,605	71
72	Current Year Purchases	10,170	228	1,191	963	10	1,191	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 915,196	\$ 430	\$ 103,733	\$ 103,303		\$ 320,795	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		GMC Passanger Van	2014	\$ 50,337	\$	\$ 7,191	\$ 7,191	5	\$ 8,989	76
77		Allocated from Aperion Care	2014	1,496	197	299	102	5	501	77
78		Allocated from Aperion Consultir	2015	1,101	71	220	149	5	220	78
79										79
80	TOTALS			\$ 52,934	\$ 268	\$ 7,710	\$ 7,442		\$ 9,710	80

E. Summary of Care-Related Assets

	1	2		
	Reference	Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 7,229,030	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 512,800	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 329,096	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (183,704)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,004,433	85

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

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

G. Construction-in-Progress

	Description	Cost	
92	Econocare	\$ 3,709	92
93	Almighty Rooter	25,000	93
94	Healthcare Construction Solutions	657,620	94
95		\$ 686,329	95

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

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:			\$			3
4	Additions						4
5	<u>Allocated from 8131 N Monticello</u>			<u>741</u>			5
6	<u>Public Storage</u>			<u>1,383</u>			6
7	TOTAL			\$ <u>2,124</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: \$ 17,941 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Facility</u>	<u>2014 GMC</u>	\$ <u>921.40</u>	\$ <u>4,366</u>	17
18	<u>Allocated from Aperion Care</u>			<u>3,612</u>	18
19	<u>Allocated from Aperion Consulting</u>			<u>596</u>	19
20					20
21	TOTAL		\$ <u>921.40</u>	\$ <u>8,574</u>	21

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending Annual Rent

12. /2016 \$ \_\_\_\_\_

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

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

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)					
			Units	Cost			Units	Cost								
1	Licensed Occupational Therapist	39 - 03	hrs	\$				\$	289,083	\$			\$	289,083	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs						81,575					81,575	2	
3	Licensed Recreational Therapist		hrs												3	
4	Licensed Physical Therapist	39 - 03	hrs						339,152					339,152	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							151,570				151,570	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>								18,291	18,036				36,327	13	
14	TOTAL			\$				\$	728,101	\$	169,606		\$	897,707	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 Oak Lawn, Llc

# 0050500

Report Period Beginning: 01/01/15

Ending: 12/31/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 1,500	\$ 788	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,721,556	1,747,556	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	115,153	149,859	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	2,312	484,120	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,840,521	\$ 2,382,323	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		590,000	13
14	Buildings, at Historical Cost		3,950,000	14
15	Leasehold Improvements, at Historical Cost	1,714,893	1,714,893	15
16	Equipment, at Historical Cost	483,673	1,018,673	16
17	Accumulated Depreciation (book methods)	(924,649)	(1,562,632)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	5,909,417	6,644,491	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 7,183,334	\$ 12,355,425	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 9,023,855	\$ 14,737,748	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 618,788	\$ 618,787	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,493,756	1,493,756	29
30	Accrued Salaries Payable	143,858	143,858	30
31	Accrued Taxes Payable (excluding real estate taxes)	3,031	3,031	31
32	Accrued Real Estate Taxes(Sch.IX-B)		380,659	32
33	Accrued Interest Payable	3,974	34,114	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	See Attached Schedule	18,060	18,060	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 2,281,467	\$ 2,692,265	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	27,327	27,327	39
40	Mortgage Payable		10,796,439	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 27,327	\$ 10,823,766	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,308,794	\$ 13,516,031	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 6,715,061	\$ 1,221,717	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 9,023,855	\$ 14,737,748	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>4,295,359</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<u>Depreciation</u>	<b>1,397</b>	<b>3</b>
<b>4</b>	<u>Equipment</u>	<b>35</b>	<b>4</b>
<b>5</b>	<u>Rounding</u>	<b>12</b>	<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>4,296,803</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>835,932</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants	<b>2,361,451</b>	<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(779,125)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>2,418,258</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>6,715,061</b>	<b>24</b> *

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

Facility Name &amp; ID Number Aperia Care Oak Lawn, Llc

# 0050500

Report Period Beginning: 01/01/15

Ending:

12/31/15

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

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 10,154,731	1
2	Discounts and Allowances for all Levels	82,839	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 10,237,570	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	109,673	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 109,673	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	1,000	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	128,202	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	32,211	19
20	Radiology and X-Ray	4,440	20
21	Other Medical Services	12,511	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 178,364	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	1,607	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,607	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Supplemental Schedule	546	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 546	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 10,527,760	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,269,188	31
32	Health Care	3,172,193	32
33	General Administration	2,348,911	33
<b>B. Capital Expense</b>			
34	Ownership	1,670,878	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	920,318	35
36	Provider Participation Fee	310,340	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 9,691,828	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	835,932	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 835,932	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 6,528,664	44
45	Private Pay - Net Inpatient Revenue	802,803	45
46	Medicare - Net Inpatient Revenue	2,392,777	46
47	Other-(specify) <u>Insurance</u>	442,344	47
48	Other-(specify) <u>Veterans</u>	70,982	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 10,237,570	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 Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,000	2,165	\$ 89,281	\$ 41.24	1
2	Assistant Director of Nursing	2,160	2,216	76,696	34.61	2
3	Registered Nurses	10,651	11,619	373,730	32.17	3
4	Licensed Practical Nurses	31,339	33,433	871,369	26.06	4
5	CNAs & Orderlies	74,778	80,048	919,327	11.48	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,159	7,700	111,237	14.45	8
9	Activity Director	2,056	2,160	38,135	17.66	9
10	Activity Assistants	5,893	6,197	50,599	8.17	10
11	Social Service Workers	10,197	10,796	236,575	21.91	11
12	Dietician					12
13	Food Service Supervisor	1,776	1,981	42,709	21.56	13
14	Head Cook	1,951	2,159	24,254	11.23	14
15	Cook Helpers/Assistants	15,168	16,442	154,950	9.42	15
16	Dishwashers					16
17	Maintenance Workers	4,006	4,408	74,755	16.96	17
18	Housekeepers	14,191	15,469	155,230	10.03	18
19	Laundry	5,123	5,701	74,977	13.15	19
20	Administrator	1,872	2,191	122,875	56.08	20
21	Assistant Administrator	1,264	1,280	54,241	42.38	21
22	Other Administrative					22
23	Office Manager	1,835	2,025	25,172	12.43	23
24	Clerical	4,771	5,685	71,044	12.50	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	2,014	2,422	35,159	14.52	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	747	827	13,679	16.54	33
34	TOTAL (lines 1 - 33)	200,951	216,924	\$ 3,615,994 *	\$ 16.67	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	559	\$ 33,485	01-03	35
36	Medical Director	Monthly	66,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	1,430	71,500	10-03	38
39	Pharmacist Consultant	Monthly	9,581	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	25	1,380	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	20	992	11-03	44
45	Social Service Consultant	6	324	12-03	45
46	Other(specify) <u>Dental</u>	Monthly	2,600	10-03	46
47					47
48					48
49	TOTAL (lines 35 - 48)	2,040	\$ 185,862		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)	0	\$ 0	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	
Margaret Olson (Term 11/26/15)	Administrator	0	\$ 115,503	Workers' Compensation Insurance	\$ 84,729	IDPH License Fee	\$ 3,980	
Angel Aguilar (Start 11/30/15)	Administrator	0	7,372	Unemployment Compensation Insurance	75,799	Advertising: Employee Recruitment	25,735	
Meir Katzenstein	Asst. Admin	0	54,241	FICA Taxes	274,328	Health Care Worker Background Check (Indicate # of checks performed <u>344</u> )	3,444	
				Employee Health Insurance	29,875	Patient Background Checks		
				Employee Meals	3,328	Dues and Subscriptions	42,749	
				Illinois Municipal Retirement Fund (IMRF)*		Licenses and Permits	6,909	
				Union Pension Fund	8,229	Allocated from Aperion Care	2,494	
				Employee Physicals	1,280	Allocated from Aperion Consulting	1,701	
				Other Employee Benefits	3,572	See Supplemental Schedule	81	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 177,116	TOTAL (agree to Schedule V, line 22, col.8)	\$ 481,139	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 87,093	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Aperion Care Inc. - Management Fees			\$ 465,866				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 465,866				Seminar Expense	2,998
							Allocated from Aperion Care	6,024
							Allocated from Aperion Consulting	346
							See Supplemental Schedule	127
							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)			\$ 493,477	TOTAL		\$	TOTAL	\$ 9,495

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name & ID Number Aperion Care Oak Lawn, Llc# 0050500

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 \$28,961
- (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. \$ 30,195 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. \$ 310,340  
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. \$ 3,328 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% ln 14
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.