



Facility Name & ID Number Aperion Care Plum Grove, Llc

# 0050484 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	69	Skilled (SNF)	69	25,185	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	69	TOTALS	69	25,185	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	1,225	713	2,896	4,834	8
9	SNF/PED					9
10	ICF	13,327	2,357	1,391	17,075	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,552	3,070	4,287	21,909	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.99%

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 3/1/2009

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 3/1/2009 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 69 and days of care provided 2,572

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name &amp; ID Number

Aperion Care Plum Grove, Llc

# 0050484

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	155,488	14,907	15,055	185,450		185,450	(9,977)	175,473		1
2	Food Purchase		110,085		110,085		110,085	(30)	110,055		2
3	Housekeeping	95,450	14,457		109,907		109,907		109,907		3
4	Laundry	22,847	10,834	7,001	40,682		40,682		40,682		4
5	Heat and Other Utilities			79,947	79,947		79,947	(15,149)	64,798		5
6	Maintenance	56,023	37,321	90,886	184,230		184,230	(5,979)	178,251		6
7	Other (specify):*							1,283	1,283		7
8	<b>TOTAL General Services</b>	<b>329,808</b>	<b>187,604</b>	<b>192,889</b>	<b>710,301</b>		<b>710,301</b>	<b>(29,852)</b>	<b>680,449</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			25,500	25,500		25,500		25,500		9
10	Nursing and Medical Records	1,363,046	117,901	64,765	1,545,712		1,545,712	(30,371)	1,515,341		10
10a	Therapy	26,904	2,443		29,347		29,347		29,347		10a
11	Activities	65,308	4,027	624	69,959		69,959		69,959		11
12	Social Services	50,040			50,040		50,040		50,040		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							2,950	2,950		15
16	<b>TOTAL Health Care and Programs</b>	<b>1,505,298</b>	<b>124,371</b>	<b>90,889</b>	<b>1,720,558</b>		<b>1,720,558</b>	<b>(27,421)</b>	<b>1,693,137</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	96,615		227,926	324,541		324,541	(188,386)	136,155		17
18	Directors Fees										18
19	Professional Services			233,609	233,609		233,609	(158,087)	75,522		19
20	Dues, Fees, Subscriptions & Promotions			68,801	68,801		68,801	(37,763)	31,038		20
21	Clerical & General Office Expenses	31,976		267,670	299,646		299,646	(177,046)	122,600		21
22	Employee Benefits & Payroll Taxes			213,236	213,236		213,236		213,236		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,140	1,140		1,140	3,240	4,380		24
25	Other Admin. Staff Transportation			725	725		725	5,999	6,724		25
26	Insurance-Prop.Liab.Malpractice			78,108	78,108		78,108	6,733	84,841		26
27	Other (specify):*							3,565	3,565		27
28	<b>TOTAL General Administration</b>	<b>128,591</b>		<b>1,091,215</b>	<b>1,219,806</b>		<b>1,219,806</b>	<b>(541,745)</b>	<b>678,061</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>1,963,697</b>	<b>311,975</b>	<b>1,374,993</b>	<b>3,650,665</b>		<b>3,650,665</b>	<b>(599,019)</b>	<b>3,051,646</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 & ID Number Aperion Care Plum Grove, Llc

#0050484

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			122,845	122,845		122,845	50,505	173,350			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			28,213	28,213		28,213	83,168	111,381			32
33	Real Estate Taxes							161,006	161,006			33
34	Rent-Facility & Grounds			496,574	496,574		496,574	(496,205)	369			34
35	Rent-Equipment & Vehicles			4,262	4,262		4,262	2,760	7,022			35
36	Other (specify):*			5,205	5,205		5,205	9,375	14,580			36
37	<b>TOTAL Ownership</b>			657,099	657,099		657,099	(189,391)	467,708			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		127,600	455,588	583,188		583,188	(64,289)	518,899			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			155,682	155,682		155,682		155,682			42
43	Other (specify):*			28,370	28,370		28,370	(28,370)	0			43
44	<b>TOTAL Special Cost Centers</b>		127,600	639,640	767,240		767,240	(92,659)	674,581			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,963,697	439,575	2,671,732	5,075,004		5,075,004	(881,068)	4,193,936			45

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



**Aperion Care Plum Grove, Llc**

**ID# 0050484**

**Report Period Beginning: 01/01/15**

**Ending: 12/31/15**

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Advertising/Marketing	\$ (21,891)	43	1
2	Marketing Fees - YAM	(250)	43	2
3	Promotional Products	(1,229)	43	3
4	Bank Charges	(9,064)	21	4
5	Theft & Damage Loss	(2,425)	21	5
6	Amortization	(5,205)	36	6
7	Bldg Co. - Amortization	(5,066)	36	7
8	Bldg Co. - State Replacement Taxes	(1,430)	21	8
9	Bldg Co. - Accounting Fees	(12,045)	19	9
10	Bldg Co. - Licenses & Fees	(395)	20	10
11	Bldg Co. - Bookkeeping Fees	(10,000)	19	11
12	Bldg Co. - Bank Charges	(87)	21	12
13	Additional R&M	4,855	06	13
14	PAC Dues	(7,596)	20	14
15	Non Allowable Legal Fees	(256)	19	15
16	Capitalized R&M	(17,330)	06	16
17	Non Allowable Expense	(5,000)	43	17
18	Non Allowable Rent	(32,000)	34	18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(126,414)		49

Aperion Care Plum Grove, Llc

ID# 0050484

Report Period Beginning: 01/01/15

Ending: 12/31/15

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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Plum Grove, Llc# 0050484

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 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>A. General Services</b>													
1	Dietary				(9,977)								(9,977)	1
2	Food Purchase	(154)		124									(30)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(15,498)		4			345						(15,149)	5
6	Maintenance	(12,475)		2,958	3,018	11	509						(5,979)	6
7	Other (specify):*			190	1,093								1,283	7
8	<b>TOTAL General Services</b>	<b>(28,127)</b>		<b>3,276</b>	<b>(5,866)</b>	<b>11</b>	<b>854</b>						<b>(29,852)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			2,680	(33,051)								(30,371)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			191	2,759								2,950	15
16	<b>TOTAL Health Care and Programs</b>			<b>2,871</b>	<b>(30,292)</b>								<b>(27,421)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(190,311)		1,926							(188,386)	17
18	Directors Fees													18
19	Professional Services	(22,301)	22,045	(85,117)	495	(70,841)	116		(2,485)				(158,087)	19
20	Fees, Subscriptions & Promotions	(40,291)	395	1,244	848	33	8						(37,763)	20
21	Clerical & General Office Expenses	(228,719)	1,517	21,292	(5,609)	33,790	682						(177,046)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			3,004	173	63							3,240	24
25	Other Admin. Staff Transportation			3,556	1,983	460							5,999	25
26	Insurance-Prop.Liab.Malpractice		959	975		4,799							6,733	26
27	Other (specify):*			3,485	80								3,565	27
28	<b>TOTAL General Administration</b>	<b>(291,311)</b>	<b>24,916</b>	<b>(241,872)</b>	<b>(2,030)</b>	<b>(29,770)</b>	<b>806</b>		<b>(2,485)</b>				<b>(541,745)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(319,438)</b>	<b>24,916</b>	<b>(235,725)</b>	<b>(38,188)</b>	<b>(29,759)</b>	<b>1,660</b>		<b>(2,485)</b>				<b>(599,019)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Plum Grove, Llc# 0050484

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	(15,948)	64,676	367	41		1,368						50,505	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(3,085)	82,491	2,701	12		1,049						83,168	32
33	Real Estate Taxes		159,666				1,340						161,006	33
34	Rent-Facility & Grounds	(32,000)	(452,574)	191			(11,822)						(496,205)	34
35	Rent-Equipment & Vehicles			1,860	297	217	386						2,760	35
36	Other (specify):*	(10,271)	19,646										9,375	36
37	<b>TOTAL Ownership</b>	<b>(61,304)</b>	<b>(126,095)</b>	<b>5,119</b>	<b>350</b>	<b>217</b>	<b>(7,678)</b>						<b>(189,391)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(64,289)					(64,289)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(28,370)											(28,370)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(28,370)</b>						<b>(64,289)</b>					<b>(92,659)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(409,111)	(101,179)	(230,605)	(37,838)	(29,543)	(6,018)	(64,289)	(2,485)				(881,068)	45

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 452,574	PG Realty	100.00%	\$	(452,574)	1
2	V	32 Interest	262	PG Realty	100.00%	82,753	82,491	2
3	V	36 Amortization		PG Realty	100.00%	5,066	5,066	3
4	V	30 Depreciation		PG Realty	100.00%	64,676	64,676	4
5	V	26 Insurance		PG Realty	100.00%	959	959	5
6	V	36 MIP Insurance Expense		PG Realty	100.00%	14,580	14,580	6
7	V	21 State Replacement Taxes		PG Realty	100.00%	1,430	1,430	7
8	V	33 Real Estate Taxes		PG Realty	100.00%	159,666	159,666	8
9	V	19 Accounting Fees		PG Realty	100.00%	12,045	12,045	9
10	V	20 Licenses & Fees		PG Realty	100.00%	395	395	10
11	V	19 Bookeeping Fees		PG Realty	100.00%	10,000	10,000	11
12	V	21 Bank Charges		PG Realty	100.00%	87	87	12
13	V							13
14	Total		\$ 452,836			\$ 351,657	\$ * (101,179)	14

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

Facility Name & ID Number Aperion Care Plum Grove, Llc# 0050484Report Period Beginning: 01/01/15Ending: 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	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%	\$ 124	\$ 124
16	V	5 UTILITIES		APERION CARE	100.00%	4	4
17	V	6 REPAIRS & MAINTENANCE		APERION CARE	100.00%	2,958	2,958
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	190	190
19	V	10 SALARY- NURSE		APERION CARE	100.00%	2,680	2,680
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	191	191
21	V	17 ADMINISTRATIVE		APERION CARE	100.00%	37,615	37,615
22	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	7,487	7,487
23	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	1,244	1,244
24	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	21,292	21,292
25	V	24 SEMINARS		APERION CARE	100.00%	3,004	3,004
26	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	3,556	3,556
27	V	26 INSURANCE		APERION CARE	100.00%	975	975
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	3,485	3,485
29	V	30 DEPRECIATION		APERION CARE	100.00%	367	367
30	V	32 INTEREST		APERION CARE	100.00%	2,701	2,701
31	V	33 REAL ESTATE TAX		APERION CARE	100.00%		
32	V	34 RENT		APERION CARE	100.00%	191	191
33	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	59	59
34	V	35 AUTO LEASE		APERION CARE	100.00%	1,802	1,802
35	V	17 MANAGEMENT FEE	227,926	APERION CARE	100.00%		(227,926)
36	V	19 HOME OFFICE	87,253	APERION CARE	100.00%		(87,253)
37	V	19 DATA PROCESSING	5,351	APERION CARE	100.00%		(5,351)
38	V						
39	Total		\$ 320,530			\$ 89,925	\$ * (230,605)

\* 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> DIETARY	\$	APERION CONSULTING	100.00%	\$ 5,078	\$ 5,078
16	V	<u>5</u> UTILITIES		APERION CONSULTING	100.00%		
17	V	<u>6</u> REPAIRS & MAINTENANCE		APERION CONSULTING	100.00%	3,318	3,318
18	V	<u>7</u> EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING	100.00%	1,093	1,093
19	V	<u>10</u> SALARY NURSE		APERION CONSULTING	100.00%	21,099	21,099
20	V	<u>15</u> PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING	100.00%	2,759	2,759
21	V	<u>17</u> ADMINISTRATIVE		APERION CONSULTING	100.00%		
22	V	<u>19</u> PROFESSIONAL FEES		APERION CONSULTING	100.00%	495	495
23	V	<u>20</u> FEES, SUBSCRIPTIONS		APERION CONSULTING	100.00%	848	848
24	V	<u>21</u> CLERICAL & GENERAL		APERION CONSULTING	100.00%	891	891
25	V	<u>24</u> SEMINARS		APERION CONSULTING	100.00%	173	173
26	V	<u>25</u> AUTO AND TRAVEL		APERION CONSULTING	100.00%	1,983	1,983
27	V	<u>26</u> INSURANCE		APERION CONSULTING	100.00%		
28	V	<u>27</u> EMP. BEN.-GEN. ADMIN.		APERION CONSULTING	100.00%	80	80
29	V	<u>30</u> DEPRECIATION		APERION CONSULTING	100.00%	41	41
30	V	<u>32</u> INTEREST		APERION CONSULTING	100.00%	12	12
31	V	<u>33</u> REAL ESTATE TAX		APERION CONSULTING	100.00%		
32	V	<u>34</u> RENT		APERION CONSULTING	100.00%		
33	V	<u>35</u> AUTO LEASE		APERION CONSULTING	100.00%	297	297
34	V	<u>10</u> CONSULTING	54,150	APERION CONSULTING	100.00%		(54,150)
35	V	<u>01</u> DIETICIAN	15,055	APERION CONSULTING	100.00%		(15,055)
36	V	<u>06</u> PAINTER		APERION CONSULTING	100.00%		
37	V	<u>06</u> PROJECT MANAGER	300	APERION CONSULTING	100.00%		(300)
38	V	<u>21</u> RECEIVABLES	6,500	APERION CONSULTING	100.00%		(6,500)
39	Total		\$ 76,005			\$ 38,167	\$ * (37,838)

\* 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%	11	\$	11	15
16	V	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	1,926		1,926	16
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	548		548	17
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	33		33	18
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	33,790		33,790	19
20	V	24 SEMINARS		APERION FINANCIAL	100.00%	63		63	20
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	460		460	21
22	V	26 INSURANCE		APERION FINANCIAL	100.00%	4,799		4,799	22
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	217		217	23
24	V	19 HOME OFFICE EXPENSE	71,389	APERION FINANCIAL	100.00%			(71,389)	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		\$ 71,389			\$ 41,846	\$ *	(29,543)	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%	\$ 345	\$	345	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		509		509	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		116		116	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		8		8	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		682		682	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		1,368		1,368	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		1,049		1,049	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		369		369	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		386		386	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		1,340		1,340	24
25	V								25
26	V	34 RENT	12,000	8131 N. MONTICELLO, LLC				(12,000)	26
27	V	34 RENT	191	8131 N. MONTICELLO, LLC				(191)	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		\$ 12,191			\$ 6,173	\$ *	(6,018)	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 446,453	Renewal Rehab	100.00%	\$ 382,164	\$ (64,289)
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>		\$ 446,453			\$ 382,164	\$ * (64,289)

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 9,556	ProPay HR LLC	24.00%	\$ 7,071	\$ (2,485)
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>		\$ 9,556			\$ 7,071	\$ * (2,485)

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	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	DAVID BERKOWITZ TRUST	30.00%	Aperion Care Amboy	Amboy	PLUM GROVE REALTY, LLC	SKOKIE	BUILDING CO.	1
2	MORRIS ESFORMES	40.00%	Aperion Care Jacksonville	Jacksonville	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3	DECLARATION OF TRUST YOSEF MEYSTEI	30.00%	River Crossing Rehab	Galesburg	PROPAY	EVANSTON	PAYROLL SERVICES	3
4			Aperion Care Dolton	Dolton	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	4
5			Riverwood Rehab	East Moline	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	5
6			Aperion Care Bridgeport	Bridgeport	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	6
7			Aperion Care Litchfield	Litchfield	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	7
8			Aperion Care Springfield	Springfield	APERION ESTATES PERU	PERU, IN	ALF	8
9			Aperion Care St. Elmo	St. Elmo	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	9
10			Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	10
11			Aperion Care Burbank	Burbank	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	11
12			Aperion Care Chicago Heights	Chicago Heights	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	12
13			Aperion Care Forest Park	Forest Park	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	13
14			Aperion Care Oak Lawn	Oak Lawn				14
15			Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care International	Chicago				17
18			Aperion Care Evanston	Evanston				18
19			Aperion Care Wilmington	Wilmington				19
20			Aperion Care Spring Valley	Spring Valley				20
21			Aperion Care Elgin	Elgin				21
22			Aperion Care Toluca	Toluca				22
23			Aperion Care Colfax	Colfax				23
24			Aperion Care Bloomington	Bloomington				24
25			The Arbors at Michigan City	Michigan City, IN				25
26			Aperion Care Demotte	Demotte, IN				26
27			Aperion Care Kokomo	Kokomo, IN				27
28			Aperion Care Tolleston Park	Gary, IN				28
29			Aperion Care Valparaiso	Valparaiso, IN				29
30			Aperion Care Peru	Peru, IN				30



Facility Name &amp; ID Number

Aperion Care Plum Grove, Llc

#

0050484

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	0.90	2.25%	Alloc. Salary	\$ 4,737	17-07	1	
2	Jay Meystel	Relative	Administrative	0	See Attached	0.50	1.25%	Alloc. Salary	734	17-07	2	
3	Joel Meystel	Relative	Administrative	0	See Attached	0.50	2.50%	Alloc. Salary	1,387	17-07	3	
4	Cynthia Meystel	Relative	Clerical	0	See Attached	0.10	3.03%	Alloc. Salary	559	21-07	4	
5	Shimon Meystel	Relative	Clerical	0	See Attached	0.90	2.25%	Alloc. Salary	100	21-07	5	
6	David Berkowitz	Relative	Administrative	0	See Attached	0.90	2.25%	Alloc. Salary	4,737	17-07	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	\$ 12,254		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 Plum Grove, Llc

# 0050484

Report Period Beginning:

01/01/15

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**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

# 0050484

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	\$ 21,909	\$ 124	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39	179	21,909	4	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	124,883	112,788	2,958	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	8,040	21,909	190	4
5	10	SALARY- NURSE	ACTUAL CENSUS	925,063	39	113,170	113,170	2,680	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	8,067	21,909	191	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	1,588,216	1,274,084	37,615	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	316,131	21,909	7,487	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	52,521	21,909	1,244	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	899,005	810,120	21,292	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	126,855	21,909	3,004	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	150,166	21,909	3,556	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39	41,165	21,909	975	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	147,150	21,909	3,485	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	15,480	21,909	367	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	114,048	21,909	2,701	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39		21,909		17
18	34	RENT	ACTUAL CENSUS	925,063	39	8,054	21,909	191	18
19	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	2,485	21,909	59	19
20	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	76,069	21,909	1,802	20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 3,796,942	\$ 2,310,162		\$ 89,925	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

# 0050484

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	21,909	\$ 5,078	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39			21,909		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	140,088	138,625	21,909	3,318	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	46,162		21,909	1,093	4
5	10	SALARY NURSE	ACTUAL CENSUS	925,063	39	890,856	890,856	21,909	21,099	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	116,493		21,909	2,759	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39			21,909		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	20,901		21,909	495	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	35,826		21,909	848	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	37,620	25,723	21,909	891	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	7,289		21,909	173	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	83,735		21,909	1,983	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39			21,909		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	3,364		21,909	80	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	1,739		21,909	41	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	508		21,909	12	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			21,909		17
18	34	RENT	ACTUAL CENSUS	925,063	39			21,909		18
19	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	12,556		21,909	297	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,611,525	\$ 1,269,593		\$ 38,167	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

# 0050484

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	21,909	11	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	21,909	1,926	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144	21,909	548	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382	21,909	33	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	21,909	33,790	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672	21,909	63	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412	21,909	460	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628	21,909	4,799	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143	21,909	217	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,766,837	\$ 1,464,878	\$ 41,846	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

# 0050484

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	\$ 21,909	\$ 345	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508	21,909	509	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910	21,909	116	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320	21,909	8	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813	21,909	682	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774	21,909	1,368	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281	21,909	1,049	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600	21,909	369	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285	21,909	386	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595	21,909	1,340	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 260,637	\$	\$ 6,173	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

# 0050484

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

Phone Number

( 847) 673-6767

Fax Number

( 847) 673-6768

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	37	\$	\$		\$ 382,164	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				\$	\$		\$ 382,164	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

# 0050484

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		\$	\$		\$ 7,071	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				\$	\$		\$ 7,071	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

# 0050484

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

# 0050484

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

# 0050484

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

Facility Name & ID Number

Aperion Care Plum Grove, Llc

# 0050484

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	Beech Street HUD		X	Mortgage Payable			\$	\$ 3,134,480		\$ 82,753	1								
2											2								
3											3								
4											4								
5											5								
<b>Working Capital</b>																			
6	The Private Bank & Trust		X	Line of Credit				705,450		26,719	6								
7	Insurance Policies		X							1,494	7								
8											8								
9	<b>TOTAL Facility Related</b>					\$	\$ 3,839,930			\$ 110,966	9								
<b>B. Non-Facility Related*</b>																			
10	Interest Income		X							(3,085)	10								
11	Interest Income - Bldg Co.		X							(262)	11								
12	Allocated from Aperion Care	X								2,701	12								
13	See Supplemental Schedule									1,061	13								
14	<b>TOTAL Non-Facility Related</b>					\$	\$			\$ 415	14								
15	<b>TOTALS (line 9+line14)</b>					\$	\$ 3,839,930			\$ 111,381	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 14,580 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 Plum Grove, Llc

# 0050484

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	<b>TOTAL Long-Term</b>									7										
<b>Working Capital</b>																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	<b>TOTAL Working Capital</b>									14										
<b>B. Non-Facility Related*</b>																				
15	Allocated from Aperion Consult	X								12										
16	Allocated from 8131 N. Montice	X								1,049										
17										17										
18										18										
19										19										
20	<b>TOTAL Non-Facility Related</b>									1,061										

\* 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>159,094</b>	<b>1</b>																				
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>156,832</b>	<b>2</b>																				
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(2,262)</b>	<b>3</b>																				
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>163,266</b>	<b>4</b>																				
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>5</b>																				
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>		\$		<b>6</b>																				
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>161,004</b>	<b>7</b>																				
Real Estate Tax History:																								
Real Estate Tax Bill for Calendar Year:	2010	<b>130,589</b>	<b>8</b>	<table border="1" style="width: 100%;"> <tr> <td colspan="3" style="text-align: center;"><b>FOR BHF USE ONLY</b></td> </tr> <tr> <td style="text-align: center;"><b>13</b></td> <td>FROM R. E. TAX STATEMENT FOR 2014</td> <td style="text-align: right;">\$</td> <td style="text-align: center;"><b>13</b></td> </tr> <tr> <td style="text-align: center;"><b>14</b></td> <td>PLUS APPEAL COST FROM LINE 5</td> <td style="text-align: right;">\$</td> <td style="text-align: center;"><b>14</b></td> </tr> <tr> <td style="text-align: center;"><b>15</b></td> <td>LESS REFUND FROM LINE 6</td> <td style="text-align: right;">\$</td> <td style="text-align: center;"><b>15</b></td> </tr> <tr> <td style="text-align: center;"><b>16</b></td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td style="text-align: right;">\$</td> <td style="text-align: center;"><b>16</b></td> </tr> </table>		<b>FOR BHF USE ONLY</b>			<b>13</b>	FROM R. E. TAX STATEMENT FOR 2014	\$	<b>13</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$	<b>14</b>	<b>15</b>	LESS REFUND FROM LINE 6	\$	<b>15</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$	<b>16</b>
<b>FOR BHF USE ONLY</b>																								
<b>13</b>	FROM R. E. TAX STATEMENT FOR 2014	\$	<b>13</b>																					
<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$	<b>14</b>																					
<b>15</b>	LESS REFUND FROM LINE 6	\$	<b>15</b>																					
<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$	<b>16</b>																					
	2011	<b>132,321</b>	<b>9</b>																					
	2012	<b>138,396</b>	<b>10</b>																					
	2013	<b>151,518</b>	<b>11</b>																					
	2014	<b>155,492</b>	<b>12</b>																					
<b>2015 Accrual = \$155,492 x 1.05</b>																								
<b>Allocated from 8131 N. Monticello = \$1,340</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.**





Facility Name & ID Number Aperion Care Plum Grove, Llc

# 0050484

Report Period Beginning:

01/01/15

Ending:

12/31/15

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 23,500 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 2

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

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

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

None

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2009</u>	<u>\$ 120,000</u>	<u>1</u>
2	<u>Allocated from 8131 N. Monticello</u>			<u>2,108</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 122,108</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	69	2009	1961	\$ 1,927,220	\$ 64,676	35	\$ 55,063	\$ (9,613)	\$ 358,013	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Various	2009		182,519		20	9,126	9,126	63,883	9
10	Various	2010		71,475		20	3,901	3,901	23,403	10
11	Various	2011		373,818		20	18,791	18,791	93,954	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		150,506			7,525	7,525	13,338	67
68		25,981	1,429		900	(529)	4,780	68
69			122,845			(122,845)		69
70		\$ 2,731,520	\$ 188,950		\$ 95,306	\$ (93,644)	\$ 557,371	70

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

Facility Name & ID Number Aperion Care Plum Grove, Llc# 0050484

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>		\$ 2,731,520	\$ 188,950		\$ 95,306	\$ (93,644)	\$ 557,371	1
2	<u>Underground Sewer Repair &amp; Ventilation</u>	2012	13,159		20	658	658	2,632	2
3	<u>1St &amp; 2Nd Fl Corridor-Light Fixtures, Corner Guards</u>	2012	24,408		20	1,769	1,769	7,076	3
4	<u>Pavement</u>	2012	3,996		20	200	200	800	4
5	<u>Fiberglass Insulation</u>	2012	2,930		20	147	147	586	5
6	<u>Roof Coating</u>	2012	2,750		20	138	138	550	6
7	<u>Doors/Bolts</u>	2012	9,264		20	463	463	1,852	7
8	<u>Sealcoating</u>	2012	2,722		20	136	136	544	8
9	<u>Chiller A/C Basement Pipes Repair</u>	2012	3,000		20	150	150	600	9
10	<u>Double Entry Doors</u>	2013	4,000		20	200	200	600	10
11	<u>1St Fl-Resident Rms Masonry Walls &amp; Rewiring, Bathroom Toilet</u>	2013	94,565		20	4,728	4,728	14,185	11
12	<u>1St Fl-Resident Rms Paint Walls &amp; Door Frames</u>	2013	20,986		20	1,049	1,049	3,148	12
13	<u>Plumbing Repairs - Valves, Unions &amp; Thermometers</u>	2013	2,575		20	129	129	387	13
14	<u>New Road Sign</u>	2014	3,052		20	305	305	610	14
15	<u>Install Sink Drain</u>	2014	6,740		20	337	337	674	15
16	<u>2Nd Fl Resident Rms Electrical Outlets, Flooring, &amp; Custom War</u>	2015	61,148		20	3,057	3,057	3,057	16
17	<u>Install Wall Mount &amp; Cables For Voice Terminal</u>	2015	4,710		20	236	236	236	17
18	<u>Paint Rm 205, Surface Mounted Lights In 2Nd Fl Res Rms, Floor</u>	2015	10,238		20	512	512	512	18
19	<u>Dining Room Doors</u>	2015	3,710		20	186	186	186	19
20	<u>Doors</u>	2015	2,823		20	141	141	141	20
21	<u>Replace 30 Ft Of Sewer Pipe Underground</u>	2015	6,500		20	325	325	325	21
22	<u>Boiler Room &amp; Kitchen Plumbing</u>	2015	2,580		20	129	129	129	22
23	<u>New Exhaust Fan</u>	2015	2,700		20	135	135	135	23
24	<u>Install Convector Unit In Rm 205</u>	2015	5,550		20	278	278	278	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>		\$ 3,025,627	\$ 188,950		\$ 110,713	\$ (78,237)	\$ 596,612	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		\$ 3,025,627	\$ 188,950		\$ 110,713	\$ (78,237)	\$ 596,612	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 3,025,627	\$ 188,950		\$ 110,713	\$ (78,237)	\$ 596,612	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		\$ 3,025,627	\$ 188,950		\$ 110,713	\$ (78,237)	\$ 596,612	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 3,025,627	\$ 188,950		\$ 110,713	\$ (78,237)	\$ 596,612	34

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

# 0050484

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		\$ 3,025,627	\$ 188,950		\$ 110,713	\$ (78,237)	\$ 596,612	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 3,025,627	\$ 188,950		\$ 110,713	\$ (78,237)	\$ 596,612	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Building Company</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<b>2nd &amp; 3rd Floor Bathrooms - Walls, tiling, floors</b>	2012	35,250		20	1,763	1,763	7,050	9
10	<b>Lobby Toilet Room - Flooring &amp; Walls</b>	2012	3,500		20	175	175	700	10
11	<b>2nd Fl Bathrooms - New Toilets, Faucets, Ceramic Wall Tile</b>	2015	19,591		20	980	980	980	11
12	<b>2nd Fl Res Rms &amp; Bathrms-Paint Walls, Window, Curtains</b>	2015	39,022		20	1,951	1,951	1,951	12
13	<b>Shower Rm-Floor Drain, Floor &amp; Wall Tile, Toilet, Sinks</b>	2015	17,132		20	857	857	857	13
14	<b>Basement Dining Rm-Drywall, Sink Plumbing, Wallcovering</b>	2015	36,011		20	1,801	1,801	1,801	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>		\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 13,338	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		\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 13,338	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 13,338	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	16,378	487	35	420	(67)	2,292	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from 8131 N. Monticello	2010	7,336	872	20	367	(505)	2,032	9
10	Allocated from 8131 N. Monticello	2013	1,276		20	64	64	191	10
11									11
12	Allocated from Aperion Care	2010	706	57	20	35	(22)	212	12
13	Allocated from Aperion Care	2012	200	8	20	10	2	40	13
14	Allocated from Aperion Care	2013	85	5	20	4	(1)	13	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)		\$ 25,981	\$ 1,429		\$ 900	\$ (529)	\$ 4,780	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Totals from Page 12H, Carried Forward</b>	\$ 25,981	\$ 1,429		\$ 900	\$ (529)	\$ 4,780		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
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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>	\$ 25,981	\$ 1,429		\$ 900	\$ (529)	\$ 4,780		34

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

# 0050484

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	\$ 492,733	\$ 101	\$ 48,970	\$ 48,869	10	\$ 237,942	71
72	Current Year Purchases	38,716	114	3,872	3,758	10	3,872	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 531,449	\$ 215	\$ 52,842	\$ 52,627		\$ 241,814	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2009 GMC Savana	2009	\$ 47,683	\$	\$ 9,537	\$ 9,537	5	\$ 66,756	76
77		Allocated from Aperion Care	2015	746	98	149	51	5	250	77
78		Allocated from Aperion Consultir	2015	549	35	110	75	5	110	78
79										79
80	TOTALS			\$ 48,978	\$ 133	\$ 9,796	\$ 9,663		\$ 67,116	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,728,162	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 189,298	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 173,350	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (15,948)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 905,543	85

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

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

G. Construction-in-Progress

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

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

	1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:			\$			3
4	Additions						4
5	<u>Allocated from 8131 N. Monticello</u>			<u>369</u>			5
6							6
7	<b>TOTAL</b>			\$ <b>369</b>			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: \$ 4,924 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Aperion Care</u>		\$	\$ <u>1,802</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>297</u>	18
19					19
20					20
21	<b>TOTAL</b>		\$	\$ <b>2,099</b>	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		4	5		6	7	8				
			Staff			Outside Practitioner (other than consultant)						Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)
			Units of Service	Cost		Units	Cost							
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 179,497	\$		\$	179,497	1			
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			34,068				34,068	2			
3	Licensed Recreational Therapist		hrs								3			
4	Licensed Physical Therapist	39 - 03	hrs			232,890				232,890	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					122,247		122,247	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>					9,133		5,353		14,486	13			
14	TOTAL			\$		\$ 455,588	\$	127,600	\$	583,188	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 Plum Grove, Llc# 0050484Report Period Beginning: 01/01/15Ending: 12/31/15

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 1,000	\$ 80,878	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	1,099,068	1,099,068	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	65,232	78,124	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	10,730	336,482	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,176,030	\$ 1,594,552	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		114,800	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	836,789	1,959,315	15
16	Equipment, at Historical Cost	362,293	735,525	16
17	Accumulated Depreciation (book methods)	(580,330)	(1,005,146)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	1,375,021	1,485,200	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,993,773	\$ 3,289,694	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,169,803	\$ 4,884,246	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 402,541	\$ 402,541	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	705,450	813,534	29
30	Accrued Salaries Payable	124,407	124,407	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,011	2,011	31
32	Accrued Real Estate Taxes(Sch.IX-B)		163,266	32
33	Accrued Interest Payable	(376)	6,415	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	See Attached Schedule	34,829	34,829	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,268,862	\$ 1,547,003	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,026,396	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	See Attached Schedule	235,626	235,626	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 235,626	\$ 3,262,022	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,504,488	\$ 4,809,025	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,665,315	\$ 75,221	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,169,803	\$ 4,884,246	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>1,646,866</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<u>401K Expense</u>	(14,320)	<b>3</b>
<b>4</b>	<u>Rounding</u>	2	<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,632,548</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	228,393	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	(195,626)	<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>32,767</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>1,665,315</b>	<b>24</b> *

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

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

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

1

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,238,746	1
2	Discounts and Allowances for all Levels	(94,367)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,144,379	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	150,382	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 150,382	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	4,797	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	103	19
20	Radiology and X-Ray	273	20
21	Other Medical Services	378	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 5,551	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	3,085	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 3,085	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 5,303,397	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	710,301	31
32	Health Care	1,720,558	32
33	General Administration	1,219,806	33
<b>B. Capital Expense</b>			
34	Ownership	657,099	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	611,558	35
36	Provider Participation Fee	155,682	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,075,004	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	228,393	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 228,393	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,552,772	44
45	Private Pay - Net Inpatient Revenue	797,054	45
46	Medicare - Net Inpatient Revenue	1,403,691	46
47	Other-(specify) <u>Insurance</u>	390,862	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 5,144,379	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 Plum Grove, Llc

# 0050484

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,928	2,080	\$ 84,659	\$ 40.70	1
2	Assistant Director of Nursing					2
3	Registered Nurses	6,429	7,275	221,709	30.48	3
4	Licensed Practical Nurses	13,967	15,138	412,282	27.23	4
5	CNAs & Orderlies	42,659	46,589	644,396	13.83	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,576	1,777	26,904	15.14	8
9	Activity Director					9
10	Activity Assistants	4,058	4,523	65,308	14.44	10
11	Social Service Workers	1,928	2,200	50,040	22.75	11
12	Dietician					12
13	Food Service Supervisor	1,925	2,080	33,164	15.94	13
14	Head Cook	4,837	5,472	72,516	13.25	14
15	Cook Helpers/Assistants	4,611	4,755	49,808	10.47	15
16	Dishwashers					16
17	Maintenance Workers	1,962	2,242	56,023	24.99	17
18	Housekeepers	7,797	8,912	95,450	10.71	18
19	Laundry	1,811	2,020	22,847	11.31	19
20	Administrator	2,032	2,119	96,615	45.59	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,942	2,160	31,976	14.80	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	99,462	109,342	\$ 1,963,697 *	\$ 17.96	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	274	\$ 15,055	01-03	35
36	Medical Director	Monthly	25,500	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	54,150	10-03	38
39	Pharmacist Consultant	Monthly	10,615	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	624	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	274	\$ 105,944		49

C. CONTRACT NURSES

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

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Josh Lowinger	Administrator	0	\$ 64,405	Workers' Compensation Insurance	\$ 17,241	IDPH License Fee	\$ 3,490	
Shelley Martinez	Administrator	0	32,210	Unemployment Compensation Insurance	21,945	Advertising: Employee Recruitment	2,198	
				FICA Taxes	146,654	Health Care Worker Background Check		
				Employee Health Insurance	24,021	(Indicate # of checks performed <u>46</u> )	465	
				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	22,470	
				401K Expense	1,447	Licenses & Permits	282	
				Employee Physicals	800	Allocated from Aperion Care	1,244	
				Other Employee Benefits	1,128	Allocated from Aperion Consulting	848	
						See Supplemental Schedule	41	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 96,615	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 213,236		\$ 31,038		
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 - Management Fees			\$ 227,926				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 227,926				Seminar Expense	1,140
							Allocated from Aperion Care	3,004
							Allocated from Aperion Consulting	173
							See Supplemental Schedule	63
							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)			\$ 233,610	TOTAL		\$	TOTAL	\$ 4,380

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name & ID Number Aperion Care Plum Grove, Llc# 0050484

Report Period Beginning:

01/01/15

Ending:

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

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. ICLTC \$23,019
- (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. \$ 19,769 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. \$ 155,682  
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. \$ No 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.