

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611 Report Period Beginning: 5/1/2015 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	98	Skilled (SNF)	98	24,010	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	98	TOTALS	98	24,010	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	760	234	1,271	2,265	8
9	SNF/PED					9
10	ICF	6,856	1,694		8,550	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,616	1,928	1,271	10,815	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 45.04%

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 5/1/2015

J. Was the facility purchased or leased after January 1, 1978?
YES Date 5/1/2015 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 98 and days of care provided 1,171

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number

Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

Ending:

12/31/15

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	103,188	5,640	2,321	111,149		111,149	2,506	113,655		1
2	Food Purchase		67,468		67,468		67,468	(59)	67,409		2
3	Housekeeping	42,373	9,663		52,036		52,036		52,036		3
4	Laundry	23,810	5,562		29,372		29,372		29,372		4
5	Heat and Other Utilities			43,166	43,166		43,166	(2,944)	40,222		5
6	Maintenance	34,909	10,511	26,385	71,805		71,805	767	72,572		6
7	Other (specify):*							634	634		7
8	TOTAL General Services	204,280	98,844	71,872	374,996		374,996	904	375,900		8
	B. Health Care and Programs										
9	Medical Director										9
10	Nursing and Medical Records	559,516	50,508	37,770	647,794		647,794	(19,123)	628,671		10
10a	Therapy	45,549			45,549		45,549		45,549		10a
11	Activities	36,748	610	975	38,333		38,333		38,333		11
12	Social Services	33,095		845	33,940		33,940		33,940		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							1,456	1,456		15
16	TOTAL Health Care and Programs	674,908	51,118	39,590	765,616		765,616	(17,667)	747,949		16
	C. General Administration										
17	Administrative	32,510		84,668	117,178		117,178	(65,150)	52,028		17
18	Directors Fees										18
19	Professional Services			109,226	109,226		109,226	(82,959)	26,267		19
20	Dues, Fees, Subscriptions & Promotions			9,317	9,317		9,317	(447)	8,870		20
21	Clerical & General Office Expenses	26,139		62,996	89,135		89,135	(15,644)	73,491		21
22	Employee Benefits & Payroll Taxes			120,720	120,720		120,720		120,720		22
23	Inservice Training & Education										23
24	Travel and Seminar							1,599	1,599		24
25	Other Admin. Staff Transportation			398	398		398	2,962	3,360		25
26	Insurance-Prop.Liab.Malpractice			35,126	35,126		35,126	2,850	37,976		26
27	Other (specify):*							1,759	1,759		27
28	TOTAL General Administration	58,649		422,451	481,100		481,100	(155,030)	326,070		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	937,837	149,962	533,913	1,621,712		1,621,712	(171,793)	1,449,919		29

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

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

Facility Name & ID Number

Aperion Care Spring Valley, Llc

#0053611

Report Period Beginning:

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V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			1,873	1,873		1,873	165	2,038			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			4,751	4,751		4,751	1,160	5,911			32
33	Real Estate Taxes			30,000	30,000		30,000	662	30,662			33
34	Rent-Facility & Grounds			214,735	214,735		214,735	(17,818)	196,917			34
35	Rent-Equipment & Vehicles							1,362	1,362			35
36	Other (specify):*			7,500	7,500		7,500	(7,500)				36
37	TOTAL Ownership			258,859	258,859		258,859	(21,968)	236,891			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			206,956	206,956		206,956	(24,223)	182,733			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			83,166	83,166		83,166		83,166			42
43	Other (specify):*			6,157	6,157		6,157	(6,157)				43
44	TOTAL Special Cost Centers			296,279	296,279		296,279	(30,380)	265,899			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	937,837	149,962	1,089,051	2,176,850		2,176,850	(224,141)	1,952,709			45

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

Aperion Care Spring Valley, Llc

ID# 0053611

Report Period Beginning:

Ending:

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Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Bank Charges	\$ (1,677)	21	1
2	Amortization	(7,500)	36	2
3	Non-Allowable Legal	(13,589)	19	3
4	Additional R&M	1,413	06	4
5	Website	(298)	21	5
6	Non-Allowable Rent	(14,000)	34	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				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(35,650)		49

Aperion Care Spring Valley, Llc

ID# 0053611

Report Period Beginning:

Ending: 12/31/15

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Spring Valley, Llc# 0053611 Report Period Beginning:Ending: 12/31/15

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				2,506								2,506	1
2	Food Purchase	(120)		61									(59)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(3,116)		2			170						(2,944)	5
6	Maintenance	1,413		1,460	(2,362)	5	251						767	6
7	Other (specify):*			94	540								634	7
8	TOTAL General Services	(1,823)		1,617	684	5	422						904	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			1,323	(20,446)								(19,123)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			94	1,362								1,456	15
16	TOTAL Health Care and Programs			1,417	(19,084)								(17,667)	16
	C. General Administration													
17	Administrative			(66,100)		951							(65,150)	17
18	Directors Fees													18
19	Professional Services	(13,589)		(41,460)	244	(26,506)	57	(1,706)					(82,959)	19
20	Fees, Subscriptions & Promotions	(1,500)		614	419	16	4						(447)	20
21	Clerical & General Office Expenses	(43,610)		10,510	440	16,680	337						(15,644)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,483	85	31							1,599	24
25	Other Admin. Staff Transportation			1,756	979	227							2,962	25
26	Insurance-Prop.Liab.Malpractice			481		2,369							2,850	26
27	Other (specify):*			1,720	39								1,759	27
28	TOTAL General Administration	(58,699)		(90,996)	2,206	(6,233)	398	(1,706)					(155,030)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(60,522)		(87,962)	(16,194)	(6,228)	820	(1,706)					(171,793)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Spring Valley, Llc# 0053611

Report Period Beginning:

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)	
	D. Ownership													
30	Depreciation	(711)		181	20		675						165	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(697)		1,333	6		518						1,160	32
33	Real Estate Taxes						662						662	33
34	Rent-Facility & Grounds	(14,000)		94			(3,912)						(17,818)	34
35	Rent-Equipment & Vehicles			918	147	107	190						1,362	35
36	Other (specify):*	(7,500)											(7,500)	36
37	TOTAL Ownership	(22,908)		2,527	173	107	(1,867)						(21,968)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(24,223)				(24,223)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(6,157)											(6,157)	43
44	TOTAL Special Cost Centers	(6,157)							(24,223)				(30,380)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(89,587)		(85,436)	(16,021)	(6,121)	(1,047)	(1,706)	(24,223)				(224,141)	45

Facility Name & ID Number

Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

Ending:

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VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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		\$			\$	\$	0 1
2	V							0 2
3	V							0 3
4	V							0 4
5	V							0 5
6	V							0 6
7	V							0 7
8	V							0 8
9	V							0 9
10	V							0 10
11	V							0 11
12	V							0 12
13	V							0 13
14	Total		\$ 0			\$ 0	\$ *	0 14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2 FOOD	\$	APERION CARE	100.00%	\$ 61	\$	61	15
16	V	5 UTILITIES		APERION CARE	100.00%	2		2	16
17	V	6 REPAIRS & MAINTENANCE		APERION CARE	100.00%	1,460		1,460	17
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	94		94	18
19	V	10 SALARY- NURSE		APERION CARE	100.00%	1,323		1,323	19
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	94		94	20
21	V	17 ADMINISTRATIVE		APERION CARE	100.00%	18,568		18,568	21
22	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	3,696		3,696	22
23	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	614		614	23
24	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	10,510		10,510	24
25	V	24 SEMINARS		APERION CARE	100.00%	1,483		1,483	25
26	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	1,756		1,756	26
27	V	26 INSURANCE		APERION CARE	100.00%	481		481	27
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	1,720		1,720	28
29	V	30 DEPRECIATION		APERION CARE	100.00%	181		181	29
30	V	32 INTEREST		APERION CARE	100.00%	1,333		1,333	30
31	V	33 REAL ESTATE TAX		APERION CARE	100.00%				31
32	V	34 RENT		APERION CARE	100.00%	94		94	32
33	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	29		29	33
34	V	35 AUTO LEASE		APERION CARE	100.00%	889		889	34
35	V	17 MANAGEMENT FEE	84,668	APERION CARE	100.00%			(84,668)	35
36	V	19 HOME OFFICE	32,728	APERION CARE	100.00%			(32,728)	36
37	V	19 DATA PROCESSING	12,428	APERION CARE	100.00%			(12,428)	37
38	V								38
39	Total		\$ 129,824			\$ 44,388	\$ *	(85,436)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	<u>1</u> <u>DIETARY</u>	\$	<u>APERION CONSULTING</u>	100.00%	\$ 2,506	\$	2,506	15
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	100.00%				16
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>APERION CONSULTING</u>	100.00%	1,638		1,638	17
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>APERION CONSULTING</u>	100.00%	540		540	18
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	100.00%	10,415		10,415	19
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%	1,362		1,362	20
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>APERION CONSULTING</u>	100.00%				21
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING</u>	100.00%	244		244	22
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	100.00%	419		419	23
24	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>APERION CONSULTING</u>	100.00%	440		440	24
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	100.00%	85		85	25
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	100.00%	979		979	26
27	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%				27
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CONSULTING</u>	100.00%	39		39	28
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	100.00%	20		20	29
30	V	<u>32</u> <u>INTEREST</u>		<u>APERION CONSULTING</u>	100.00%	6		6	30
31	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>APERION CONSULTING</u>	100.00%				31
32	V	<u>34</u> <u>RENT</u>		<u>APERION CONSULTING</u>	100.00%				32
33	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	100.00%	147		147	33
34	V	<u>10</u> <u>CONSULTING</u>	30,861	<u>APERION CONSULTING</u>	100.00%			(30,861)	34
35	V	<u>06</u> <u>PROJECT MANAGER</u>	4,000	<u>APERION CONSULTING</u>	100.00%			(4,000)	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 34,861			\$ 18,840	\$ *	(16,021)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 REPAIRS & MAINTENANCE		APERION FINANCIAL	100.00%	5	\$	5	15
16	V	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	951		951	16
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	271		271	17
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	16		16	18
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	16,680		16,680	19
20	V	24 SEMINARS		APERION FINANCIAL	100.00%	31		31	20
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	227		227	21
22	V	26 INSURANCE		APERION FINANCIAL	100.00%	2,369		2,369	22
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	107		107	23
24	V	19 HOME OFFICE EXPENSE	26,777	APERION FINANCIAL	100.00%			(26,777)	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		\$ 26,777			\$ 20,656	\$ *	(6,121)	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%	\$ 170	\$	170	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC	100.00%	251		251	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC	100.00%	57		57	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC	100.00%	4		4	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC	100.00%	337		337	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC	100.00%	675		675	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC	100.00%	518		518	21
22	V	34 RENT		8131 N. MONTICELLO, LLC	100.00%	182		182	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC	100.00%	190		190	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC	100.00%	662		662	24
25	V								25
26	V	34 RENT	4,000	8131 N. MONTICELLO, LLC	100.00%			(4,000)	26
27	V	34 RENT	94	8131 N. MONTICELLO, LLC	100.00%			(94)	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		\$ 4,094			\$ 3,047	\$ *	(1,047)	39

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

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1	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	\$ 6,562	PROPAY HR LLC	24.00%	\$ 4,856	\$ (1,706)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 6,562			\$ 4,856	\$ * (1,706)

* 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	\$ 168,213	RENEWAL REHAB	100.00%	\$ 143,990	\$ (24,223)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 168,213			\$ 143,990	\$ * (24,223)

* 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		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	David Berkowitz as Trustee of Yosef Meystel Trust	24.00%	Aperion Care Amboy	Amboy	8131 N. Monticello	Skokie	Home Office, Bldg Co	1
2	Yosef Meystel as the Trustee of David Berkowitz Trust	24.00%	Aperion Care Jacksonville	Jacksonville	ProPay	Evanston	Payroll Services	2
3	Michael Rosen	24.00%	River Crossing Rehab	Galesburg	Renewal Rehab	Skokie	Therapy Services	3
4	Jeremy Boshes	1.00%	Aperion Care Dolton	Dolton	Aperion Care Inc.	Skokie	Corporate Manager	4
5	Steven Turofsky	1.00%	Aperion Care International	Chicago	Aperion Consulting LLC	Skokie	Consulting Co.	5
6	Michelle Koder	1.00%	Aperion Care Bridgeport	Bridgeport	Aperion Financial	Skokie	Bookkeeping	6
7	Frederick Frankel	1.25%	Aperion Care Litchfield	Litchfield	Aperion Estates Peru	Peru, IN	ALF	7
8	Morris Esformes	4.75%	Aperion Care Springfield	Springfield	Aperion Care Demotte	Demotte, IN	ALF	8
9	Delecia Wirtenberg Revocable Trust	4.75%	Aperion Care St. Elmo	St. Elmo	Aperion Care Hidden Lake	St. Louis, MO	ALF	9
10	Sylvia Yolinsky Revocable Trust	4.75%	Aperion Care Midlothian	Midlothian	Aperion Care Hidden Lake	St. Louis, MO	ILF	10
11	Jack Yolinsky	4.75%	Aperion Care Burbank	Burbank	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	11
12	David J. Wirtenberg	4.75%	Aperion Care Chicago Heights	Chicago Heights	Healthcare Construction Services	Chicago	Bldg Improvements	12
13			Aperion Care Forest Park	Forest Park				13
14			Aperion Care Oak Lawn	Oak Lawn				14
15			Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care Plum Grove	Plum Grove				17
18			Aperion Care Evanston	Evanston				18
19			Aperion Care Wilmington	Wilmington				19
20			Riverwood Rehab	East Moline				20
21			Aperion Care Elgin	Elgin				21
22			Aperion Care Toluca	Toluca				22
23			Aperion Care Colfax	Colfax				23
24			Aperion Care Bloomington	Bloomington				24
25			The Arbors at Michigan City	Michigan City, IN				25
26			Aperion Care Demotte	Demotte,IN				26
27			Aperion Care Kokomo	Kokomo, IN				27
28			Aperion Care Tolleston Park	Gary, IN				28
29			Aperion Care Valparaiso	Valparaiso, IN				29
30			Aperion Care Peru	Peru, IN				30

Facility Name & ID Number

Aperion Care Spring Valley, Llc

#

0053611

Report Period Beginning:

Ending:

12/31/15

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	0.50	1.25%	Alloc Salary	\$ 2,338	17-7	1	
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.20	0.50%	Alloc Salary	362	17-7	2	
3	Joel Meystel	Relative	Administrative	0.00%	See Attached	0.20	1.00%	Alloc Salary	685	17-7	3	
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.04	1.21%	Alloc Salary	276	21-7	4	
5	Shimon Meystel	Relative	Clerical	0.00%	See Attached	0.50	1.25%	Alloc Salary	49	21-7	5	
6	Frederick Frankel	Owner	Administrative	1.25%	See Attached	0.50	1.25%	Alloc Salary	1,710	17-7	6	
7	Steve Turofsky	Owner	Administrative	1.00%	See Attached	0.50	1.25%	Alloc Salary	1,692	17-7	7	
8	Michael Rosen	Shareholder	Administrative	24.00%	See Attached	0.50	1.25%	Alloc. Fee	2,338	17-7	8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 9,450		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 Spring Valley, Llc

0053611 Report Period Beginning:

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611 Report Period Beginning:

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	\$ 10,815	\$ 61	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39	179	10,815	2	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	124,883	112,788	1,460	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	8,040	10,815	94	4
5	10	SALARY- NURSE	ACTUAL CENSUS	925,063	39	113,170	113,170	1,323	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	8,067	10,815	94	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	1,588,216	1,274,084	18,568	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	316,131	10,815	3,696	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	52,521	10,815	614	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	899,005	810,120	10,510	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	126,855	10,815	1,483	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	150,166	10,815	1,756	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39	41,165	10,815	481	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	147,150	10,815	1,720	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	15,480	10,815	181	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	114,048	10,815	1,333	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39		10,815		17
18	34	RENT	ACTUAL CENSUS	925,063	39	8,054	10,815	94	18
19	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	2,485	10,815	29	19
20	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	76,069	10,815	889	20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 3,796,942	\$ 2,310,162	\$ 44,388	25

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611 Report Period Beginning:

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	10,815	\$ 2,506	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39			10,815		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	140,088	138,625	10,815	1,638	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	46,162		10,815	540	4
5	10	SALARY NURSE	ACTUAL CENSUS	925,063	39	890,856	890,856	10,815	10,415	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	116,493		10,815	1,362	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39			10,815		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	20,901		10,815	244	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	35,826		10,815	419	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	37,620	25,723	10,815	440	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	7,289		10,815	85	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	83,735		10,815	979	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39			10,815		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	3,364		10,815	39	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	1,739		10,815	20	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	508		10,815	6	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			10,815		17
18	34	RENT	ACTUAL CENSUS	925,063	39			10,815		18
19	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	12,556		10,815	147	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,611,525	\$ 1,269,593		\$ 18,840	25

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611 Report Period Beginning:

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	10,815	5	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	10,815	951	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144	10,815	271	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382	10,815	16	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	10,815	16,680	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672	10,815	31	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412	10,815	227	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628	10,815	2,369	8
9	34	RENT	ACTUAL CENSUS	925,063	39		10,815		9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143	10,815	107	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	\$ 20,656	25

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611 Report Period Beginning:

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	\$ 10,815	\$ 170	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508	10,815	251	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910	10,815	57	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320	10,815	4	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813	10,815	337	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774	10,815	675	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281	10,815	518	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600	10,815	182	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285	10,815	190	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595	10,815	662	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	\$	\$ 3,047	25

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611 Report Period Beginning:

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	PAYROLL SERVICES	DIRECT		\$	\$		\$ 4,856	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				\$	\$		\$ 4,856	25

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611 Report Period Beginning:

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	THERAPY SERVICES	DIRECT		\$	\$		\$ 143,990	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				\$	\$		\$ 143,990	25

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611 Report Period Beginning:

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611 Report Period Beginning:

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611 Report Period Beginning:

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number

Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

Ending:

12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1										1									
2										2									
3										3									
4										4									
5										5									
Working Capital																			
6	Private Bank	X	Working Capital			359,075			4,051	6									
7										7									
8										8									
9	TOTAL Facility Related					\$ 359,075			\$ 4,051	9									
B. Non-Facility Related*																			
10	Interest - Insurance Policies	X							700	10									
11	Interest Income	X							(697)	11									
12										12									
13	See Supplemental Schedule								1,857	13									
14	TOTAL Non-Facility Related					\$			\$ 1,860	14									
15	TOTALS (line 9+line14)					\$ 359,075			\$ 5,911	15									

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

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

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

Facility Name & ID Number

Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

Ending:

12/31/15

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1																				
2																				
3																				
4																				
5																				
6																				
7	TOTAL Long-Term																			
Working Capital																				
8																				
9																				
10																				
11																				
12																				
13																				
14	TOTAL Working Capital																			
B. Non-Facility Related*																				
15	Allocated from Aperion Care		X							1,333										
16	Allocated from Aperion Consulting		X							6										
17	Allocated from 8131 N. Monticello LLC		X							518										
18																				
19																				
20	TOTAL Non-Facility Related									1,857										

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2014 report.		\$	54,229		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	54,891		2
3. Under or (over) accrual (line 2 minus line 1).		\$	662		3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	30,000		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	30,662		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<u>48,029</u>	8	FOR BHF USE ONLY	
	2011	<u>49,009</u>	9	13	FROM R. E. TAX STATEMENT FOR 2014 \$ 13
	2012	<u>48,947</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2013	<u>47,790</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2014	<u>54,229</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
2015 Accrual = \$54,229 x 0.55 = \$30,000					
Allocated from 8131 N. Monticello LLC: \$662					

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 Spring Valley, Llc

0053611

Report Period Beginning:

Ending:

12/31/15

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,107 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 1

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Allocated from 8131 N. Monticello LLC</u>			\$ <u>1,041</u>	1
2					2
3	TOTALS			\$ 1,041	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68			12,826	704	443	(261)	2,358	68
69				1,873		(1,873)		69
70		\$	12,826	\$	443	(2,134)	2,358	70

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 12,826	\$ 2,577		\$ 443	\$ (2,134)	\$ 2,358	1
2	Data Cable Installation	2015	7,643		20	191	191	191	2
3	Data And Voice Cable Installation	2015	7,866		20	197	197	197	3
4	Outlet Installation-Hallway/Nrs Station/Dining/Laundry/Adm Off	2015	2,520		20	63	63	63	4
5	Compressor Replacement And Piping	2015	2,865		20	287	287	287	5
6	Signage For Road Sign/Glass Door/Awning	2015	5,837		20	584	584	584	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)		\$ 39,557	\$ 2,577		\$ 1,764	\$ (813)	\$ 3,679	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		\$ 39,557	\$ 2,577		\$ 1,764	\$ (813)	\$ 3,679	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)	\$ 39,557	\$ 2,577		\$ 1,764	\$ (813)	\$ 3,679	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		\$ 39,557	\$ 2,577		\$ 1,764	\$ (813)	\$ 3,679	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)	\$ 39,557	\$ 2,577		\$ 1,764	\$ (813)	\$ 3,679	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		\$ 39,557	\$ 2,577		\$ 1,764	\$ (813)	\$ 3,679	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)	\$ 39,557	\$ 2,577		\$ 1,764	\$ (813)	\$ 3,679	34

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

1	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	8,085	240	35	207	(33)	1,131	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from 8131 N. Monticello	2010	3,622	430	20	181	(249)	1,003	9
10	Allocated from 8131 N. Monticello	2013	630		20	31	31	94	10
11									11
12	Allocated from Aperion Care	2010	348	28	20	17	(11)	104	12
13	Allocated from Aperion Care	2012	99	4	20	5	1	20	13
14	Allocated from Aperion Care	2013	42	2	20	2		6	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)		\$ 12,826	\$ 704		\$ 443	\$ (261)	\$ 2,358	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		\$ 12,826	\$ 704		\$ 443	\$ (261)	\$ 2,358	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)	\$ 12,826	\$ 704		\$ 443	\$ (261)	\$ 2,358	34

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

Facility Name & ID Number Aperion Care Spring Valley, Llc

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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	\$ 512	\$ 50	\$ 72	\$ 22	10	\$ 145	71
72	Current Year Purchases	743	56	74	18	10	74	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,255	\$ 106	\$ 146	\$ 40		\$ 219	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care	2015	\$ 368	\$ 49	\$ 74	\$ 25	5	\$ 123	76
77		Allocated from Aperion Consultir	2015	271	17	54	37	5	54	77
78										78
79										79
80	TOTALS			\$ 639	\$ 66	\$ 128	\$ 62		\$ 177	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)	\$ 42,492	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 2,749	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 2,038	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (711)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,075	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.

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0053611

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XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Spring Valley Real Estate

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

If NO, see instructions.

YES NO

	1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	<u>98</u>		\$ <u>196,735</u>			3
4	Additions						4
5	<u>Allocated from 8131 N. Monticello LLC</u>			<u>182</u>			5
6							6
7	TOTAL	<u>98</u>		\$ <u>196,917</u>			7

**

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 326

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>889</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>147</u>	18
19					19
20					20
21	TOTAL		\$ _____	\$ <u>1,036</u>	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. /2016 \$ _____

13. /2017 \$ _____

14. /2018 \$ _____

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5	6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8	
			Staff		Outside Practitioner (other than consultant)		Total Cost (Col. 3 + 5 + 6)						
			Units of Service	Cost	Units	Cost							
1	Licensed Occupational Therapist	39 - 03	hrs	\$				\$ 63,022	\$		\$	63,022	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					24,318				24,318	2
3	Licensed Recreational Therapist		hrs										3
4	Licensed Physical Therapist	39 - 03	hrs					80,874				80,874	4
5	Physician Care		visits										5
6	Dental Care		visits										6
7	Work Related Program		hrs										7
8	Habilitation		hrs										8
9	Pharmacy	39 - 03	# of prescripts					38,258				38,258	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>							484				484	13
14	TOTAL			\$				\$ 206,956	\$		\$	206,956	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.

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XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 6,721	\$	1
2	Cash-Patient Deposits	97		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	743,677		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	76,805		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	159,964		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 987,264	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	18,029		15
16	Equipment, at Historical Cost	10,115		16
17	Accumulated Depreciation (book methods)	(1,873)		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):	350,000		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 376,271	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,363,535	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 350,894	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	359,075		29
30	Accrued Salaries Payable	58,977		30
31	Accrued Taxes Payable (excluding real estate taxes)	2,203		31
32	Accrued Real Estate Taxes(Sch.IX-B)	30,000		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Attached Schedule	19,254		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 820,403	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	See Attached Schedule	233,000		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 233,000	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,053,403	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 310,132	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,363,535	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(189,868)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants	500,000	11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 310,132	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 310,132	24 *

* This must agree with page 17, line 47.

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,114,626	1
2	Discounts and Allowances for all Levels	(190,991)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 1,923,635	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	54,930	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 54,930	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	6,362	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	701	19
20	Radiology and X-Ray	58	20
21	Other Medical Services	599	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 7,720	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	697	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 697	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 1,986,982	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	374,996	31
32	Health Care	765,616	32
33	General Administration	481,100	33
B. Capital Expense			
34	Ownership	258,859	34
C. Ancillary Expense			
35	Special Cost Centers	213,113	35
36	Provider Participation Fee	83,166	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,176,850	40
41	Income before Income Taxes (line 30 minus line 40)**	(189,868)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (189,868)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 966,512	44
45	Private Pay - Net Inpatient Revenue	361,105	45
46	Medicare - Net Inpatient Revenue	547,343	46
47	Other-(specify) <u>Insurance</u>	48,675	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 1,923,635	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.

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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	856	889	\$ 31,342	\$ 35.26	1
2	Assistant Director of Nursing					2
3	Registered Nurses	2,234	2,390	66,764	27.93	3
4	Licensed Practical Nurses	8,795	9,103	227,412	24.98	4
5	CNAs & Orderlies	19,099	19,775	233,998	11.83	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,651	2,765	45,549	16.47	8
9	Activity Director	976	1,024	19,277	18.83	9
10	Activity Assistants	1,368	1,424	17,471	12.27	10
11	Social Service Workers	1,691	1,774	33,095	18.66	11
12	Dietician					12
13	Food Service Supervisor	928	960	17,798	18.54	13
14	Head Cook	929	968	11,285	11.66	14
15	Cook Helpers/Assistants	7,449	7,702	74,105	9.62	15
16	Dishwashers					16
17	Maintenance Workers	2,116	2,205	34,909	15.83	17
18	Housekeepers	4,687	4,885	42,373	8.67	18
19	Laundry	2,463	2,549	23,810	9.34	19
20	Administrator	1,000	1,024	32,510	31.75	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	992	1,028	12,887	12.54	23
24	Clerical	1,293	1,406	13,252	9.43	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)	59,527	61,871	\$ 937,837 *	\$ 15.16	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	42	\$ 2,321	01-03	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant	414	30,861	10-03	38
39	Pharmacist Consultant	33	3,343	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	24	975	11-03	44
45	Social Service Consultant	14	845	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	527	\$ 38,345		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	65	\$ 3,566	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	65	\$ 3,566		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
<u>John Koehler</u>	<u>Administrator</u>	<u>0.00%</u>	<u>\$ 32,510</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 34,850</u>	<u>IDPH License Fee</u>	<u>\$ 1,990</u>	
				<u>Unemployment Compensation Insurance</u>	<u>10,643</u>	<u>Advertising: Employee Recruitment</u>	<u>2,562</u>	
				<u>FICA Taxes</u>	<u>68,469</u>	<u>Health Care Worker Background Check</u>	<u>1,069</u>	
				<u>Employee Health Insurance</u>	<u>5,388</u>	<u>(Indicate # of checks performed <u>107</u>)</u>		
				<u>Employee Meals</u>		<u>Patient Background Checks</u>		
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues and Subscriptions</u>	<u>1,696</u>	
				<u>Employee Physicals</u>	<u>800</u>	<u>License and Permits</u>	<u>500</u>	
				<u>Other Employee Benefits</u>	<u>571</u>	<u>Allocated from Aperion Care</u>	<u>614</u>	
						<u>Allocated from Aperion Consulting</u>	<u>419</u>	
						<u>See Supplemental Schedule</u>	<u>20</u>	
						<u>Less: Public Relations Expense</u>	<u>()</u>	
						<u>Non-allowable advertising</u>	<u>()</u>	
						<u>Yellow page advertising</u>	<u>()</u>	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 32,510			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 8,870	
(List each licensed administrator separately.)								
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)				
					\$ 120,720			
Description			Amount	E. Schedule of Non-Cash Compensation Paid to Owners or Employees				
<u>Aperion Care, Inc</u>			<u>\$ 84,668</u>	Description	Line #	Amount	G. Schedule of Travel and Seminar**	
							Description	Amount
							<u>Out-of-State Travel</u>	<u>\$</u>
							<u>In-State Travel</u>	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 84,668				<u>Seminar Expense</u>	
(Attach a copy of any management service agreement)							<u>Allocated from Aperion Care</u>	<u>1,483</u>
C. Professional Services							<u>Allocated from Aperion Consulting</u>	<u>85</u>
Vendor/Payee	Type		Amount				<u>See Supplemental Schedule</u>	<u>31</u>
<u>Aperion Care, Inc.</u>	<u>Home Office Expense</u>		<u>\$ 32,728</u>				<u>Entertainment Expense</u>	<u>()</u>
<u>Aperion Financial</u>	<u>Home Office Expense</u>		<u>26,777</u>				(agree to Sch. V, line 24, col. 8)	
<u>ProPay HR</u>	<u>Payroll Processing</u>		<u>6,562</u>				TOTAL	\$ 1,599
<u>See Attached</u>	<u>Legal</u>		<u>13,589</u>					
<u>Personnel Planners</u>	<u>Unemployment Tax Consult</u>		<u>1,824</u>					
<u>Aperion Care Inc.</u>	<u>Data Processing</u>		<u>12,428</u>					
<u>Creative Technology Solutions</u>	<u>Data Processing</u>		<u>3,617</u>					
<u>Wescom Solutions</u>	<u>Data Processing</u>		<u>7,989</u>					
<u>E-Health Data Solutions</u>	<u>Data Processing</u>		<u>1,800</u>					
<u>Long Term Care Solutions</u>	<u>Data Processing</u>		<u>1,913</u>					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 109,225	TOTAL		\$		
(For legal fee disclosure, see page 39 of instructions)								

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Spring Valley, Llc# 0053611

Report Period Beginning:

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? No
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (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. \$ 1,242 Line 10-02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 83,166
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? No
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.