

Facility Name & ID Number Aperion Care Galesburg

0052761 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	28	Skilled (SNF)	28	10,248	1
2		Skilled Pediatric (SNF/PED)			2
3	80	Intermediate (ICF)	80	29,280	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	108	TOTALS	108	39,528	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	3,655	1,051	2,725	7,431	8
9	SNF/PED					9
10	ICF	16,226	121	10,228	26,575	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	19,881	1,172	12,953	34,006	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.03%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started / 11/1/2013 /

J. Was the facility purchased or leased after January 1, 1978?

YES Date 11/1/2013 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 28 and days of care provided 617

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2016 Fiscal Year: 12/31/2016

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

Facility Name & ID Number Aperion Care Galesburg # 0052761 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	140,191	18,221	14,700	173,112		173,112	(4,898)	168,214		1
2	Food Purchase		188,956		188,956		188,956	159	189,115		2
3	Housekeeping	142,021	26,983		169,004		169,004		169,004		3
4	Laundry	31,165	10,411		41,576		41,576		41,576		4
5	Heat and Other Utilities			104,684	104,684		104,684	(6,746)	97,938		5
6	Maintenance	67,655	24,531	20,958	113,144		113,144	8,899	122,043		6
7	Other (specify):*							2,302	2,302		7
8	TOTAL General Services	381,032	269,102	140,342	790,476		790,476	(284)	790,192		8
	B. Health Care and Programs										
9	Medical Director			23,727	23,727		23,727		23,727		9
10	Nursing and Medical Records	1,432,407	184,209	59,652	1,676,268		1,676,268	(8,922)	1,667,346		10
10a	Therapy	187,343			187,343		187,343		187,343		10a
11	Activities	58,828	3,097	462	62,387		62,387		62,387		11
12	Social Services	141,509		4,444	145,953		145,953		145,953		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							4,305	4,305		15
16	TOTAL Health Care and Programs	1,820,087	187,306	88,285	2,095,678		2,095,678	(4,617)	2,091,061		16
	C. General Administration										
17	Administrative	71,173		269,417	340,590		340,590	(212,027)	128,563		17
18	Directors Fees										18
19	Professional Services			277,431	277,431		277,431	(191,137)	86,294		19
20	Dues, Fees, Subscriptions & Promotions			96,573	96,573		96,573	(70,742)	25,831		20
21	Clerical & General Office Expenses	53,003		275,000	328,003		328,003	(116,834)	211,169		21
22	Employee Benefits & Payroll Taxes			317,177	317,177		317,177		317,177		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,024	4,024		4,024	2,605	6,629		24
25	Other Admin. Staff Transportation			15,116	15,116		15,116	10,943	26,059		25
26	Insurance-Prop.Liab.Malpractice			137,569	137,569		137,569	2,220	139,789		26
27	Other (specify):*							14,327	14,327		27
28	TOTAL General Administration	124,176		1,392,307	1,516,483		1,516,483	(560,644)	955,839		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,325,295	456,408	1,620,934	4,402,637		4,402,637	(565,544)	3,837,093		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 Galesburg

#0052761

Report Period Beginning:

01/01/16

Ending:

12/31/16

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			79,829	79,829		79,829	61,437	141,266			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			39,612	39,612		39,612	149,486	189,098			32
33	Real Estate Taxes			27,008	27,008		27,008	2,641	29,649			33
34	Rent-Facility & Grounds			426,750	426,750		426,750	(426,456)	294			34
35	Rent-Equipment & Vehicles			8,060	8,060		8,060	1,627	9,687			35
36	Other (specify):*			6,478	6,478		6,478	(6,478)				36
37	TOTAL Ownership			587,737	587,737		587,737	(217,742)	369,995			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		7,513	327,227	334,740		334,740	(21,204)	313,536			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			261,957	261,957		261,957		261,957			42
43	Other (specify):*			17,286	17,286		17,286	(17,286)				43
44	TOTAL Special Cost Centers		7,513	606,470	613,983		613,983	(38,490)	575,493			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,325,295	463,921	2,815,141	5,604,357		5,604,357	(821,776)	4,782,581			45

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

Aperion Care Galesburg

ID# 0052761

Report Period Beginning: 01/01/16

Ending: 12/31/16

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Bank Charges	\$ (7,333)	21	1
2	Theft & Damage	(475)	21	2
3	Amortization	(6,478)	36	3
4	Building Co - Amortization	(58,624)	36	4
5	Building Co - Bank Charges	(4,390)	21	5
6	Building Co - State Replacement Tax	(2,354)	20	6
7	Building Co - Professional Fees	(14,325)	19	7
8	Chamber of Commerce	(254)	20	8
9	PAC Dues	(2,483)	20	9
10	Additional R&M	2,480	06	10
11	Non-allowable Legal	(98)	19	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
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42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(94,334)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Galesburg# 0052761

Report Period Beginning:

01/01/16

Ending:

12/31/16

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				(4,898)								(4,898)	1
2	Food Purchase	(65)		224									159	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(7,498)		41			246	466					(6,746)	5
6	Maintenance	2,480		906	4,606		441	465					8,899	6
7	Other (specify):*			41	2,065			196					2,302	7
8	TOTAL General Services	(5,083)		1,212	1,773		687	1,127					(284)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			4,072	(12,994)								(8,922)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			245	4,060								4,305	15
16	TOTAL Health Care and Programs			4,317	(8,934)								(4,617)	16
	C. General Administration													
17	Administrative			(213,898)		1,871							(212,027)	17
18	Directors Fees													18
19	Professional Services	(14,423)	14,325	(103,687)	(5,292)	(79,150)	838	56		(3,805)			(191,137)	19
20	Fees, Subscriptions & Promotions	(79,938)	2,354	4,996	1,437	306		103					(70,742)	20
21	Clerical & General Office Expenses	(227,744)	4,390	28,721	475	76,013	575	736					(116,834)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,555	1,006	44							2,605	24
25	Other Admin. Staff Transportation			5,613	4,164	1,166							10,943	25
26	Insurance-Prop.Liab.Malpractice			2,009				211					2,220	26
27	Other (specify):*			5,279		9,048							14,327	27
28	TOTAL General Administration	(322,105)	21,069	(269,412)	1,790	9,299	1,413	1,107		(3,805)			(560,644)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(327,188)	21,069	(263,883)	(5,370)	9,299	2,101	2,234		(3,805)			(565,544)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Galesburg# 0052761

Report Period Beginning:

01/01/16

Ending:

12/31/16

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	(32,287)	87,322	1,331	204	79	1,066	3,722					61,437	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(8,708)	151,497	4,716	16		804	1,161					149,486	32
33	Real Estate Taxes		1				1,243	1,398					2,641	33
34	Rent-Facility & Grounds		(396,750)	580			(7,286)	(23,000)					(426,456)	34
35	Rent-Equipment & Vehicles			90	394	354	376	414					1,627	35
36	Other (specify):*	(65,102)	58,624										(6,478)	36
37	TOTAL Ownership	(106,097)	(99,306)	6,717	614	433	(3,798)	(16,305)					(217,742)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(21,204)				(21,204)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(17,286)											(17,286)	43
44	TOTAL Special Cost Centers	(17,286)							(21,204)				(38,490)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(450,571)	(78,237)	(257,166)	(4,756)	9,731	(1,697)	(14,071)	(21,204)	(3,805)			(821,776)	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 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:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 396,750	1145 Frank St. LLC	100.00%	\$	\$ (396,750)	1
2	V	33 Rent Income - RE Tax	27,008	1145 Frank St. LLC	100.00%		(27,008)	2
3	V	32 Interest	5	1145 Frank St. LLC	100.00%	151,502	151,497	3
4	V	19 Professional Fees		1145 Frank St. LLC	100.00%	14,325	14,325	4
5	V	36 Amortization		1145 Frank St. LLC	100.00%	58,624	58,624	5
6	V	21 Bank Charges		1145 Frank St. LLC	100.00%	4,390	4,390	6
7	V	30 Depreciation		1145 Frank St. LLC	100.00%	87,322	87,322	7
8	V	33 Real Estate Tax		1145 Frank St. LLC	100.00%	26,345	26,345	8
9	V	33 Real Estate Tax - Prior Year		1145 Frank St. LLC	100.00%	664	664	9
10	V	20 State Replacement Tax		1145 Frank St. LLC	100.00%	2,354	2,354	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 423,763			\$ 345,526	\$ * (78,237)	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, INC.	100.00%	\$ 224	\$	224	15
16	V	5 UTILITIES		APERION CARE, INC.	100.00%	41		41	16
17	V	6 REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	906		906	17
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	41		41	18
19	V	10 SALARY- NURSE		APERION CARE, INC.	100.00%	4,072		4,072	19
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	245		245	20
21	V	17 ADMINISTRATIVE		APERION CARE, INC.	100.00%	55,519		55,519	21
22	V	19 PROFESSIONAL FEES		APERION CARE, INC.	100.00%	2,230		2,230	22
23	V	20 FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	4,996		4,996	23
24	V	21 CLERICAL & GENERAL		APERION CARE, INC.	100.00%	28,721		28,721	24
25	V	24 SEMINARS		APERION CARE, INC.	100.00%	1,555		1,555	25
26	V	25 AUTO AND TRAVEL		APERION CARE, INC.	100.00%	5,613		5,613	26
27	V	26 INSURANCE		APERION CARE, INC.	100.00%	2,009		2,009	27
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	5,279		5,279	28
29	V	30 DEPRECIATION		APERION CARE, INC.	100.00%	1,331		1,331	29
30	V	32 INTEREST		APERION CARE, INC.	100.00%	4,716		4,716	30
31	V	34 RENT		APERION CARE, INC.	100.00%	580		580	31
32	V	35 EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	90		90	32
33	V								33
34	V								34
35	V	17 MANAGEMENT FEE	269,417	APERION CARE, INC.	100.00%			(269,417)	35
36	V	19 HOME OFFICE	98,582	APERION CARE, INC.	100.00%			(98,582)	36
37	V	19 DATA PROCESSING	7,335	APERION CARE, INC.				(7,335)	37
38	V								38
39	Total		\$ 375,334			\$ 118,168	\$ *	(257,166)	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	1 DIETARY	\$	APERION CONSULTING, LLC	100.00%	\$ 9,802	\$	9,802	15
16	V	6 REPAIRS & MAINTENANCE		APERION CONSULTING, LLC	100.00%	5,706		5,706	16
17	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC	100.00%	2,065		2,065	17
18	V	10 SALARY NURSE		APERION CONSULTING, LLC	100.00%	30,406		30,406	18
19	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	4,060		4,060	19
20	V	19 PROFESSIONAL FEES	6,181	APERION CONSULTING, LLC	100.00%	889		(5,292)	20
21	V	20 FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC	100.00%	1,437		1,437	21
22	V	21 CLERICAL & GENERAL		APERION CONSULTING, LLC	100.00%	475		475	22
23	V	24 SEMINARS		APERION CONSULTING, LLC	100.00%	1,006		1,006	23
24	V	25 AUTO AND TRAVEL		APERION CONSULTING, LLC	100.00%	4,164		4,164	24
25	V	30 DEPRECIATION		APERION CONSULTING, LLC	100.00%	204		204	25
26	V	32 INTEREST		APERION CONSULTING, LLC	100.00%	16		16	26
27	V	35 AUTO LEASE		APERION CONSULTING, LLC	100.00%	394		394	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V	10 CONSULTING	43,400	APERION CONSULTING, LLC	100.00%			(43,400)	34
35	V	01 DIETICIAN	14,700	APERION CONSULTING, LLC	100.00%			(14,700)	35
36	V	02 FOOD SERVICE		APERION CONSULTING, LLC	100.00%				36
37	V	06 PAINTER		APERION CONSULTING, LLC	100.00%				37
38	V	06 PROJECT MANAGER	1,100	APERION CONSULTING, LLC	100.00%			(1,100)	38
39	Total		\$ 65,381			\$ 60,625	\$ *	(4,756)	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	17 ADMINISTRATIVE	\$	APERION FINANCIAL, LLC	100.00%	\$ 1,871	\$	1,871	15
16	V	19 PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	1,469		1,469	16
17	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	306		306	17
18	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	76,013		76,013	18
19	V	24 SEMINARS		APERION FINANCIAL, LLC	100.00%	44		44	19
20	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	1,166		1,166	20
21	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	9,048		9,048	21
22	V	30 DEPRECIATION		APERION FINANCIAL, LLC	100.00%	79		79	22
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	354		354	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	19 HOME OFFICE EXPENSE	80,619	APERION FINANCIAL, LLC	100.00%			(80,619)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 80,619			\$ 90,350	\$ *	9,731	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%	\$ 246	\$	246	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC	100.00%	441		441	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC	100.00%	838		838	17
18	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC	100.00%	575		575	18
19	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC	100.00%	1,066		1,066	19
20	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC	100.00%	804		804	20
21	V	34 RENT		8131 N. MONTICELLO, LLC	100.00%	294		294	21
22	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC	100.00%	376		376	22
23	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC	100.00%	1,243		1,243	23
24	V								24
25	V								25
26	V	34 RENT	7,000	8131 N. MONTICELLO, LLC	100.00%			(7,000)	26
27	V	34 RENT	580	8131 N. MONTICELLO, LLC	100.00%			(580)	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		\$ 7,580			\$ 5,883	\$ *	(1,697)	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	\$	CHASE OFFICE,LLC	100.00%	\$ 466	\$	466	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC	100.00%	465		465	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC	100.00%	196		196	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC	100.00%	56		56	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC	100.00%	103		103	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC	100.00%	736		736	20
21	V	26 INSURANCE		CHASE OFFICE,LLC	100.00%	211		211	21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC	100.00%	3,722		3,722	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC	100.00%	1,161		1,161	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC	100.00%	1,398		1,398	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC	100.00%	414		414	25
26	V	34 RENT	23,000	CHASE OFFICE,LLC	100.00%			(23,000)	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		\$ 23,000			\$ 8,929	\$ *	(14,071)	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	\$ 283,852	RENEWAL REHAB	100.00%	\$ 262,648	\$ (21,204)
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		\$ 283,852			\$ 262,648	\$ * (21,204)

* 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	\$ 15,854	ProPay HR LLC	24.00%	\$ 12,049	\$ (3,805)
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		\$ 15,854			\$ 12,049	\$ * (3,805)

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number

Aperion Care Galesburg

0052761

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	MICHAEL ROSEN	29.50%	Aperion Care Amboy	Amboy	1145 Frank St. LLC	Galesburg	Building Company	1
2	YOSEF MEYSEL TRUST	32.00%	Aperion Care Bloomington	Bloomington	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	2
3	FREDRICK S. FRANKEL	1.00%	Aperion Care Bridgeport	Bridgeport	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	3
4	DAVID BERKOWITZ TRUST	32.00%	Aperion Care Burbank	Burbank	4655 W CHASE AVE	LINCOLNWOOD	HOME OFFICE, BUILDING C	4
5	STEVEN TUROFSKY	1.00%	Aperion Care Chicago Heights	Chicago Heights	PROPAY	EVANSTON	PAYROLL SERVICES	5
6	HOWARD BORENSTEIN	4.50%	Aperion Care Colfax	Colfax	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	6
7			Aperion Care Demotte	Demotte,IN	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	7
8			Aperion Care Dolton	Dolton	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	8
9			Aperion Care Elgin	Elgin	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	9
10			Aperion Care Evanston	Evanston	CONCERTO DIALYSIS	LINCOLNWOOD	DIALYSIS	10
11			Aperion Care Forest Park	Forest Park	CONCERTO HOME DIALYSIS	LINCOLNWOOD	DIALYSIS	11
12			Aperion Care Hidden Lake	St. Louis, MO	CONCERTO RENAL	LINCOLNWOOD	DIALYSIS	12
13			Aperion Care Highwood	Highwood	ECO-BRITE	SKOKIE	LAUNDRY	13
14			Aperion Care International	Chicago	POINTE GROUP CARE, LLC	BOSTON, MA	BOOKKEEPING	14
15			Aperion Care Jacksonville	Jacksonville	POINTE PROPERTY, LLC	BOSTON, MA	PROPERTY MANAGEMENT	15
16			Aperion Care Kokomo	Kokomo, IN	APERION ESTATES PERU	PERU, IN	ALF	16
17			Aperion Care Litchfield	Litchfield	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	17
18			Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	18
19			Aperion Care Moline	East Moline	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	19
20			Aperion Care Oak Lawn	Oak Lawn	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	20
21			Aperion Care Peru	Peru, IN	HEIGHTS CROSSING ASSISTED	BROCKTON, MA	ALF	21
22			Aperion Care Plum Grove	Palatine	PHARMORE	SKOKIE	PHARMACY	22
23			Aperion Care Spring Valley	Spring Valley				23
24			Aperion Care Springfield	Springfield				24
25			Aperion Care St. Elmo	St. Elmo				25
26			Aperion Care Tolleston Park	Gary, IN				26
27			Aperion Care Toluca	Toluca				27
28			Aperion Care Valparaiso	Valparaiso, IN				28
29			Aperion Care Wilmington	Wilmington				29
30			Burgin Manor	Olney				30

Facility Name & ID Number

Aperion Care Galesburg

0052761

Report Period Beginning:

01/01/16

Ending:

12/31/16

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	1.3	3.25%	Alloc. Salary	\$ 6,456	17-7	1	
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.6	1.50%	Alloc. Salary	997	17-7	2	
3	Joel Meystel	Relative	Clerical	0.00%	See Attached	0.6	3.00%	Alloc. Salary	2,382	21-7	3	
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.1	3.03%	Alloc. Salary	973	21-7	4	
5	David Berkowitz	Relative	Administrative	0.00%	See Attached	1.3	3.25%	Alloc. Salary	6,456	17-7	5	
6	Fredrick Frankel	Owner	Administrative	1.00%	See Attached	1.3	3.25%	Alloc. Salary	5,956	17-7	6	
7	Steve Turofsky	Owner	Administrative	1.00%	See Attached	1.3	3.25%	Alloc. Salary	6,191	17-7	7	
8	Michael Rosen	Owner	Administrative	29.50%	See Attached	1.3	3.25%	Alloc. Salary	6,456	17-7	8	
9	Meir Meystel	Relative	Clerical	0.00%	See Attached	0.2	2.90%	Alloc. Salary	849	21-7	9	
10	Nosson Factor	Relative	Clerical	0.00%	See Attached	1.1	3.34%	Alloc. Salary	2,739	21-7	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	\$ 39,455		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 Galesburg

0052761

Report Period Beginning:

01/01/16

Ending: 12/31/16

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 Galesburg

0052761

Report Period Beginning:

01/01/16

Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization APERION CARE, INC.
 Street Address 4655 W CHASE AVENUE
 City / State / Zip Code LINCOLNWOOD, ILLINOIS 60712
 Phone Number (847) 262-8300
 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	2	FOOD	ACTUAL CENSUS	1,053,513	34	\$ 6,946	\$ 34,006	\$ 224	1
2	5	UTILITIES	ACTUAL CENSUS	1,053,513	34	1,265	34,006	41	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	28,061	21,169	34,006	906
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,053,513	34	1,271	34,006	41	4
5	10	SALARY- NURSE	ACTUAL CENSUS	1,053,513	34	126,141	126,141	34,006	4,072
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,053,513	34	7,576	34,006	245	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	1,053,513	34	1,719,984	1,519,984	34,006	55,519
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	69,096	34,006	2,230	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	154,783	34,006	4,996	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,053,513	34	889,796	1,222,825	34,006	28,721
11	24	SEMINARS	ACTUAL CENSUS	1,053,513	34	48,189	34,006	1,555	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,053,513	34	173,887	34,006	5,613	12
13	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	62,237	34,006	2,009	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,053,513	34	163,535	34,006	5,279	14
15	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	41,232	34,006	1,331	15
16	32	INTEREST	ACTUAL CENSUS	1,053,513	34	146,102	34,006	4,716	16
17	34	RENT	ACTUAL CENSUS	1,053,513	34	17,963	34,006	580	17
18	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	2,801	34,006	90	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 3,660,864	\$ 2,890,119	\$ 118,168	25

Facility Name & ID Number Aperion Care Galesburg

0052761

Report Period Beginning:

01/01/16

Ending: 12/31/16

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, LLC
 Street Address 4655 W CHASE AVE
 City / State / Zip Code LINCOLNWOOD, ILLINOIS 60712
 Phone Number (847) 262-3800
 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	DIETARY	PATIENT DAYS	1,053,513	34	\$ 303,659	\$ 303,659	34,006	\$ 9,802	1
2	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,053,513	34	176,775	175,516	34,006	5,706	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,053,513	34	63,982		34,006	2,065	3
4	10	SALARY NURSE	PATIENT DAYS	1,053,513	34	941,995	941,995	34,006	30,406	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,053,513	34	125,781		34,006	4,060	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,053,513	34	27,541		34,006	889	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,053,513	34	44,521		34,006	1,437	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,053,513	34	14,707		34,006	475	8
9	24	SEMINARS	PATIENT DAYS	1,053,513	34	31,152		34,006	1,006	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,053,513	34	129,014		34,006	4,164	10
11	30	DEPRECIATION	PATIENT DAYS	1,053,513	34	6,318		34,006	204	11
12	32	INTEREST	PATIENT DAYS	1,053,513	34	508		34,006	16	12
13	35	AUTO LEASE	PATIENT DAYS	1,053,513	34	12,204		34,006	394	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					\$ 1,878,156	\$ 1,421,169		\$ 60,625	25

Facility Name & ID Number Aperion Care Galesburg

0052761

Report Period Beginning:

01/01/16

Ending: 12/31/16

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, LLC
 Street Address 4655 W CHASE AVE
 City / State / Zip Code LINCOLNWOOD, ILLINOIS 60712
 Phone Number (847) 262-3800
 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	17	ADMINISTRATIVE	ACTUAL CENSUS	1,053,513	34	\$ 57,979	\$ 57,979	34,006	\$ 1,871	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	45,525		34,006	1,469	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	9,485		34,006	306	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,053,513	34	2,354,900	2,320,500	34,006	76,013	4
5	24	SEMINARS	ACTUAL CENSUS	1,053,513	34	1,360		34,006	44	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,053,513	34	36,125		34,006	1,166	6
7	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,053,513	34	280,317		34,006	9,048	7
8	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	2,458		34,006	79	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	10,954		34,006	354	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					\$ 2,799,102	\$ 2,378,479		\$ 90,350	25

Facility Name & ID Number Aperion Care Galesburg

0052761

Report Period Beginning:

01/01/16

Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

8131 N. MONTICELLO, LLC

Street Address

8131 N. MONTICELLO

City / State / Zip Code

SKOKIE, ILLINOIS 60076

Phone Number

(847) 262-3800

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	5	UTILITIES	ACTUAL CENSUS	1,053,513	34	\$ 7,614	\$ 34,006	\$ 246	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	13,676	34,006	441	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	25,960	34,006	838	3
4	21	OFFICE EXPENSE	ACTUAL CENSUS	1,053,513	34	17,828	34,006	575	4
5	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	33,024	34,006	1,066	5
6	32	INTEREST EXPENSE	ACTUAL CENSUS	1,053,513	34	24,903	34,006	804	6
7	34	RENT	ACTUAL CENSUS	1,053,513	34	9,100	34,006	294	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	11,640	34,006	376	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,053,513	34	38,500	34,006	1,243	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					\$ 182,245	\$	\$ 5,883	25

Facility Name & ID Number Aperion Care Galesburg

0052761

Report Period Beginning:

01/01/16

Ending: 12/31/16

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

CHASE OFFICE, LLC

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

(847) 262-3800

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	5	UTILITIES	ACTUAL CENSUS	1,053,513	34	\$ 14,427	\$ 34,006	\$ 466	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	14,412	34,006	465	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,053,513	34	6,076	34,006	196	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	1,748	34,006	56	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	3,201	34,006	103	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,053,513	34	22,798	34,006	736	6
7	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	6,544	34,006	211	7
8	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	115,317	34,006	3,722	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,053,513	34	35,973	34,006	1,161	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,053,513	34	43,299	34,006	1,398	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	12,821	34,006	414	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					\$ 276,616	\$	\$ 8,929	25

Facility Name & ID Number Aperion Care Galesburg

0052761

Report Period Beginning:

01/01/16

Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

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

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		\$	\$		\$ 262,648	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				\$	\$		\$ 262,648	25

Facility Name & ID Number Aperion Care Galesburg

0052761

Report Period Beginning:

01/01/16

Ending: 12/31/16

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		\$	\$		\$ 12,049	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 12,049	25

Facility Name & ID Number Aperion Care Galesburg

0052761

Report Period Beginning:

01/01/16

Ending: 12/31/16

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 Galesburg

0052761

Report Period Beginning:

01/01/16

Ending: 12/31/16

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 Galesburg

0052761

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	First Midwest Bank		X	Mortgage			\$	\$ 3,337,500			\$	151,502	1					
2													2					
3													3					
4													4					
5					-								5					
Working Capital																		
6	First Midwest Bank		X	Line of Credit				1,067,378				39,612	6					
7	Auto Loan		X					12,527					7					
8					-								8					
9	TOTAL Facility Related						\$	\$ 4,417,405			\$	191,114	9					
B. Non-Facility Related*																		
10	Interest Income		X									(8,708)	10					
11	Interest Income - Bldg Co		X									(5)	11					
12	Allocated from Aperion Care		X									4,716	12					
13	See Supplemental Schedule				-							1,981	13					
14	TOTAL Non-Facility Related						\$	\$			\$	(2,016)	14					
15	TOTALS (line 9+line14)						\$	\$ 4,417,405			\$	189,098	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 Galesburg

0052761

Report Period Beginning:

01/01/16

Ending:

12/31/16

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	TOTAL Long-Term									7										
Working Capital																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	TOTAL Working Capital									14										
B. Non-Facility Related*																				
15	Allocated from Aperion Consulting	X								16										
16	Allocated from 8131 N. Monticello LLC	X								804										
17	Allocated from Chase Office, LLC	X								1,161										
18										18										
19										19										
20	TOTAL Non-Facility Related									1,981										

* 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.)

Facility Name & ID Number Aperion Care Galesburg

0052761

Report Period Beginning:

01/01/16

Ending:

12/31/16

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: _____ B. General Construction Type: Exterior _____ Frame _____ Number of Stories _____

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>2015</u>	<u>\$ 308,847</u>	<u>1</u>
2	<u>Allocated from Chase Office LLC</u>		<u>2016</u>	<u>2,004</u>	<u>2</u>
3	TOTALS			\$ 310,851	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	108		2015	1972	\$ 2,758,153	\$ 87,322	35	\$ 78,804	\$ (8,518)	\$ 138,338	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			110,812	3,348	2,843	(505)	9,356	68
69				79,829		(79,829)		69
70		\$	2,868,965	\$	81,647	\$	147,694	70

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

Facility Name & ID Number Aperion Care Galesburg# 0052761

Report Period Beginning:

01/01/16

Ending:

12/31/16**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		\$ 2,868,965	\$ 170,499		\$ 81,647	\$ (88,852)	\$ 147,694	1
2	Fire Sprinklers	2013	68,730		20	3,437	3,437	12,887	2
3	New White Alucabond Face Panel Mounted Sign	2014	4,141		20	276	276	690	3
4	Entrance Sign & 2 Formed Pan Faces	2014	5,450		20	1,090	1,090	3,270	4
5	100 Gallon Natural Gas Water Heater	2014	8,740		20	1,748	1,748	4,370	5
6	Security Camera System Installation	2014	13,842		20	2,768	2,768	6,690	6
7	Drain, Remove & Replace Old 100 Gallon Gas Tank	2014	5,168		20	258	258	624	7
8	New Landscape Design	2014	9,494		20	633	633	1,582	8
9	Vestibule-New Ceramic Tile & Walk Off Carpet Tile, Dumpster	2014	14,132		20	707	707	1,590	9
10	Lounge / Dining Room-New Vinyl Plankwood Tile, Wallcovering	2014	35,072		20	1,754	1,754	3,946	10
11	Admissions Office / Activiry Room-New Carpet Tile, Wallcovering	2014	4,620		20	231	231	520	11
12	Conference Room-New Carpet Tile, Wallcovering	2014	4,498		20	225	225	506	12
13	Therapy Room - Replace Carpet With Vinyl Tile, Wallcovering	2014	10,288		20	514	514	1,157	13
14	2 North Corridors - New Vct & Pure Vinyl Tile	2014	10,864		20	543	543	1,222	14
15	2 South Corridors - New Vct & Pure Vinyl Tile	2014	7,917		20	396	396	891	15
16	Corridors - Wallcovering, Handrails, Bumper & Corner Guards	2014	34,495		20	1,725	1,725	3,881	16
17	Nurse Call System Annunciator Panet	2014	5,956		20	298	298	620	17
18	10 Windows Near Egress	2015	4,841		20	242	242	383	18
19	B-Wing Corridor - Install Wallcovering & Paint	2015	17,689		20	884	884	1,769	19
20	Guest Bathroom-Replace Flr & Wall Tile,Toilet,Sink,Faucet,Fixtu	2015	4,260		20	213	213	426	20
21	Nurses Station-2 Custom Nurse Stations With Sink & Faucet	2015	28,376		20	1,419	1,419	2,838	21
22	Vestibule & Dining-Wallcovering, New Divider Wall, Light Fixtur	2015	21,725		20	1,086	1,086	2,172	22
23	Therapy Room-Laminate Workstation; Admissions Office-Shades	2015	9,970		20	499	499	997	23
24	Paint Library, Activity Rm, Doorframes, Therapy Rm, Dining Rm	2015	28,018		20	1,401	1,401	2,802	24
25	2 N & 2 S Corridors - Millwork Base, Signage, Lighting	2015	43,324		20	2,166	2,166	4,332	25
26	Guest Bathrm & Vestibule- Tile,Mirror,Remove Windows	2015	2,561		20	128	128	245	26
27	Nurse Station- Demo, Electrical Power To New Station	2015	4,243		20	212	212	407	27
28	Library/Group & Conference Rm- Cove Base & Shades	2015	3,374		20	169	169	323	28
29	Lounge - New Vinyl Tile, Light Fixtures	2015	8,402		20	420	420	805	29
30	Therapy Rm & Misc - New Workstation, Dumpster	2015	5,563		20	278	278	533	30
31	Corridors- Reroute Power & New Light Fixtures, 6 Outlets	2015	39,362		20	1,968	1,968	3,772	31
32	Fence	2015	4,340		20	217	217	380	32
33	Corridors-Signage,Cornice-Dining Room & Resident Rooms...	2016	16,578		20	86	86	86	33
34	TOTAL (lines 1 thru 33)		\$ 3,354,996	\$ 170,499		\$ 109,638	\$ (60,861)	\$ 214,412	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		\$ 3,354,996	\$ 170,499		\$ 109,638	\$ (60,861)	\$ 214,412	1
2	2016	4,150		20	104	104	104	2
3	2016	4,722		20	59	59	59	3
4	2016	3,714		20	186	186	186	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)	\$ 3,367,582	\$ 170,499		\$ 109,986	\$ (60,513)	\$ 214,760	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		\$ 3,367,582	\$ 170,499		\$ 109,986	\$ (60,513)	\$ 214,760	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)	\$ 3,367,582	\$ 170,499		\$ 109,986	\$ (60,513)	\$ 214,760	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		\$ 3,367,582	\$ 170,499		\$ 109,986	\$ (60,513)	\$ 214,760	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		\$ 3,367,582	\$ 170,499		\$ 109,986	\$ (60,513)	\$ 214,760	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 Building Company		\$	\$		\$	\$	\$	1
2								2
3								3
4								4
5								5
6								6
7								7
8 Leasehold Improvements:								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34 TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

1	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 LLC	2010		384	20	334	(50)	3,458	3
4	Allocated from Chase Office, LLC	2016	18,038	193	20	193		193	4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	962	155	20	48	(107)	337	9
10	Allocated from Aperion Care	2012	273	21	20	14	(7)	68	10
11	Allocated from Aperion Care	2013	116	13	20	6	(7)	23	11
12									12
13									13
14	Allocated from 8131 N. Monticello LLC	2010		677	20	292	(385)	3,060	14
15	Allocated from 8131 N. Monticello LLC	2013			20	51	51	312	15
16									16
17	Allocated from Chase Office, LLC	2016	91,423	1,905	20	1,905		1,905	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)		\$ 110,812	\$ 3,348		\$ 2,843	\$ (505)	\$ 9,356	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		\$ 110,812	\$ 3,348		\$ 2,843	\$ (505)	\$ 9,356	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)	\$ 110,812	\$ 3,348		\$ 2,843	\$ (505)	\$ 9,356	34

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

Facility Name & ID Number Aperion Care Galesburg

0052761

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	\$ 143,268	\$ 658	\$ 18,099	\$ 17,441	10	\$ 39,467	71
72	Current Year Purchases	122,805	2,033	5,778	3,745	10	5,778	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 266,073	\$ 2,691	\$ 23,877	\$ 21,186		\$ 45,246	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		2013 GMC SAVANA	2013	\$ 54,662	\$	\$ 7,037	\$ 7,037	5	\$ 28,858	76
77		Allocation from Aperion Care	2016	1,080	219	216	(3)	5	485	77
78		Allocation from Aperion Consulti	2016	748	145	150	5	5	299	78
79										79
80	TOTALS			\$ 56,490	\$ 364	\$ 7,403	\$ 7,039		\$ 29,642	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)	\$ 4,000,995	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 173,554	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 141,267	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (32,287)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 289,648	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?

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	<u>Allocated from 8131 N. Monticello LLC</u>				<u>294</u>			5
6								6
7	TOTAL				\$ 294			7

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. _____ /2017 \$ _____

13. _____ /2018 \$ _____

14. _____ /2019 \$ _____

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: \$ 9,294 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 Consulting</u>		\$	\$ <u>394</u>	17
18					18
19					19
20					20
21	TOTAL		\$ -	\$ 394	21

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs				\$ 139,325				\$ 139,325	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				5,276				5,276	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				139,175				139,175	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				32,001				32,001	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>						11,450	7,513			18,963	13
14	TOTAL				\$		\$ 327,227	\$ 7,513			\$ 334,740	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 Galesburg# 0052761Report Period Beginning: 01/01/16Ending: 12/31/16

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/16

(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	\$ 129,620	\$ 298,532	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,431,826	1,431,826	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	82,993	82,993	6
7	Other Prepaid Expenses	1,117	1,117	7
8	Accounts Receivable (owners or related parties)	600,000	600,000	8
9	Other(specify): <u>See Attached Schedule</u>	2,462	1,091,211	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,248,018	\$ 3,505,679	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		308,847	13
14	Buildings, at Historical Cost		2,758,153	14
15	Leasehold Improvements, at Historical Cost	339,546	339,546	15
16	Equipment, at Historical Cost	248,890	331,890	16
17	Accumulated Depreciation (book methods)	(176,402)	(311,715)	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): <u>See Attached Schedule</u>	1,049,988	1,102,944	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,462,022	\$ 4,529,665	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,710,040	\$ 8,035,344	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 343,227	\$ 343,228	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,079,905	1,079,905	29
30	Accrued Salaries Payable	159,751	159,751	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,009	6,009	31
32	Accrued Real Estate Taxes(Sch.IX-B)		26,345	32
33	Accrued Interest Payable	3,706	18,301	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	49,722	49,722	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,642,320	\$ 1,683,261	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,337,500	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	1,462,623	1,462,623	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,462,623	\$ 4,800,123	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,104,943	\$ 6,483,384	46
47	TOTAL EQUITY(page 18, line 24)	\$ 605,097	\$ 1,551,960	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,710,040	\$ 8,035,344	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 563,626	1
2	Restatements (describe):		2
3	<u>Rounding</u>	<u>2</u>	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 563,628	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	374,802	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(333,333)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 41,469	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)	\$ 605,097	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care Galesburg# 0052761Report Period Beginning: 01/01/16Ending: 12/31/16**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,550,249	1
2	Discounts and Allowances for all Levels	186,598	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,736,847	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	216,116	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 216,116	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	12,074	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	430	19
20	Radiology and X-Ray	163	20
21	Other Medical Services	4,821	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 17,488	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	8,708	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 8,708	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,979,159	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	790,476	31
32	Health Care	2,095,678	32
33	General Administration	1,516,483	33
B. Capital Expense			
34	Ownership	587,737	34
C. Ancillary Expense			
35	Special Cost Centers	352,026	35
36	Provider Participation Fee	261,957	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,604,357	40
41	Income before Income Taxes (line 30 minus line 40)**	374,802	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 374,802	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,603,834	44
45	Private Pay - Net Inpatient Revenue	248,598	45
46	Medicare - Net Inpatient Revenue	300,721	46
47	Other-(specify) <u>Insurance</u>	3,583,694	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,736,847	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 Galesburg

0052761

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	688	\$ 26,629	\$ 33.71	1
2	Assistant Director of Nursing	1,928	44,068	20.43	2
3	Registered Nurses	8,280	234,987	26.61	3
4	Licensed Practical Nurses	23,500	487,203	19.29	4
5	CNAs & Orderlies	55,723	614,649	10.55	5
6	CNA Trainees				6
7	Licensed Therapist				7
8	Rehab/Therapy Aides	8,378	187,343	20.52	8
9	Activity Director	656	14,341	21.60	9
10	Activity Assistants	3,725	42,556	10.48	10
11	Social Service Workers	6,270	141,509	20.61	11
12	Dietician				12
13	Food Service Supervisor	2,336	30,661	12.48	13
14	Head Cook	1,831	18,191	9.65	14
15	Cook Helpers/Assistants	9,070	91,339	9.67	15
16	Dishwashers				16
17	Maintenance Workers	4,876	67,655	13.03	17
18	Housekeepers	14,611	142,021	9.18	18
19	Laundry	3,054	31,165	9.68	19
20	Administrator	1,968	71,173	34.18	20
21	Assistant Administrator				21
22	Other Administrative				22
23	Office Manager	816	13,073	14.61	23
24	Clerical	2,502	39,930	15.13	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	1,741	24,871	13.43	31
32	Other Health Care(specify)				32
33	Other(specify)	161	1,931	11.96	33
34	TOTAL (lines 1 - 33)	152,114	\$ 2,325,295 *	\$ 14.41	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	231	\$ 14,700	01-03	35
36	Medical Director	Monthly	23,727	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	519	43,401	10-03	38
39	Pharmacist Consultant	Monthly	10,251	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	12	462	11-03	44
45	Social Service Consultant	71	4,444	12-03	45
46	Other(specify) <u>Psychiatric MD</u>	89	6,000	10-03	46
47					47
48					48
49	TOTAL (lines 35 - 48)	922	\$ 102,985		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

Facility Name & ID Number Aperion Care Galesburg# 0052761

Report Period Beginning:

01/01/16

Ending:

12/31/16**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. IL Council on LTC \$7,524
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 5,134 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. \$ 261,957
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. \$ Yes Has any meal income been offset against related costs? Yes Indicate the amount. \$ 1,118
- (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? 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? N/A
- (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