

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484 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	69	Skilled (SNF)	69	25,254	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	69	TOTALS	69	25,254	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	952	837	3,569	5,358	8
9	SNF/PED					9
10	ICF	10,356	2,766	4,443	17,565	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,308	3,603	8,012	22,923	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.77%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES NO

I. On what date did you start providing long term care at this location?
Date started 3/1/2009

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 69 and days of care provided 2,534

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: 12/31/16 Fiscal Year: 12/31/16

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

Facility Name & ID Number Aperion Care Plum Grove, Llc # 0050484 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	161,810	12,615	23,072	197,497		197,497	(5,933)	191,564		1
2	Food Purchase		119,708		119,708		119,708	(10,569)	109,139		2
3	Housekeeping	109,423	11,353		120,776		120,776		120,776		3
4	Laundry	16,282	4,708	70,083	91,073		91,073		91,073		4
5	Heat and Other Utilities			61,430	61,430		61,430	(5,749)	55,681		5
6	Maintenance	55,573	21,619	97,171	174,363		174,363	(2,096)	172,267		6
7	Other (specify):*							1,552	1,552		7
8	TOTAL General Services	343,088	170,003	251,756	764,847		764,847	(22,795)	742,052		8
	B. Health Care and Programs										
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	1,438,665	124,673	93,188	1,656,526		1,656,526	(66,358)	1,590,168		10
10a	Therapy	28,464	420		28,884		28,884		28,884		10a
11	Activities	67,844	6,345	628	74,817		74,817		74,817		11
12	Social Services	61,259			61,259		61,259		61,259		12
13	CNA Training										13
14	Program Transportation			568	568		568		568		14
15	Other (specify):*							2,902	2,902		15
16	TOTAL Health Care and Programs	1,596,232	131,438	112,384	1,840,054		1,840,054	(63,457)	1,776,597		16
	C. General Administration										
17	Administrative	108,447		244,438	352,885		352,885	(205,752)	147,133		17
18	Directors Fees										18
19	Professional Services			258,518	258,518	(7,250)	251,268	(161,516)	89,752		19
20	Dues, Fees, Subscriptions & Promotions			116,678	116,678		116,678	(81,741)	34,937		20
21	Clerical & General Office Expenses	33,760		144,993	178,753		178,753	(36,968)	141,785		21
22	Employee Benefits & Payroll Taxes			254,028	254,028		254,028		254,028		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,925	6,925		6,925	1,757	8,682		24
25	Other Admin. Staff Transportation			2,237	2,237		2,237	7,377	9,614		25
26	Insurance-Prop.Liab.Malpractice			69,365	69,365		69,365	14,940	84,305		26
27	Other (specify):*							9,657	9,657		27
28	TOTAL General Administration	142,207		1,097,182	1,239,389	(7,250)	1,232,139	(452,246)	779,893		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,081,527	301,441	1,461,322	3,844,290	(7,250)	3,837,040	(538,498)	3,298,542		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 Plum Grove, Llc

#0050484

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			127,189	127,189		127,189	40,823	168,012			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			36,377	36,377		36,377	195,897	232,274			32
33	Real Estate Taxes			157,407	157,407	7,250	164,657	1,779	166,436			33
34	Rent-Facility & Grounds			402,088	402,088		402,088	(401,889)	199			34
35	Rent-Equipment & Vehicles			6,890	6,890		6,890	1,097	7,987			35
36	Other (specify):*			6,478	6,478		6,478	(6,478)	0			36
37	TOTAL Ownership			736,429	736,429	7,250	743,679	(168,772)	574,907			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		102,755	403,816	506,571		506,571	(28,944)	477,627			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			158,741	158,741		158,741		158,741			42
43	Other (specify):*			16,473	16,473		16,473	(16,473)				43
44	TOTAL Special Cost Centers		102,755	579,030	681,785		681,785	(45,417)	636,368			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,081,527	404,196	2,776,781	5,262,504		5,262,504	(752,686)	4,509,818			45

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

Aperion Care Plum Grove, Llc

ID# 0050484

Report Period Beginning: 01/01/16

Ending: 12/31/16

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Credit Card Processing	\$ (1,825)	21	1
2	Advertising/Marketing	(13,008)	43	2
3	Marketing Fees - YAM	(1,500)	43	3
4	Marketing - Food	(250)	43	4
5	Promotional Products	(1,715)	43	5
6	Bank Charges	(7,983)	21	6
7	Amortization	(6,478)	36	7
8	Bldg Co - Accounting Fees	(11,325)	19	8
9	Bldg Co - Amortization	(120,612)	36	9
10	Bldg Co - Bank Charges	(158)	21	10
11	Bldg Co - Prepayment Penalty	(215,024)	21	11
12	Capitalized R&M	(11,486)	06	12
13	Bldg Co - State Replacement Taxes	(3,232)	21	13
14	Additional R&M	11,922	06	14
15	PAC Dues	(4,604)	20	15
16	Non Allowable Legal	(2,567)	19	16
17	Collections	(2,019)	21	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	(391,864)		49

Aperion Care Plum Grove, Llc

ID# 0050484

Report Period Beginning: 01/01/16

Ending: 12/31/16

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

STATE OF ILLINOIS

Summary A

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

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				(5,933)								(5,933)	1
2	Food Purchase	(188)		151	(10,532)								(10,569)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(6,257)		28			166	314					(5,749)	5
6	Maintenance	436		611	(3,754)		298	314					(2,096)	6
7	Other (specify):*			28	1,392			132					1,552	7
8	TOTAL General Services	(6,009)		818	(18,827)		463	760					(22,795)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			2,745	(69,103)								(66,358)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			165	2,737								2,902	15
16	TOTAL Health Care and Programs			2,910	(66,367)								(63,457)	16
	C. General Administration													
17	Administrative			(207,013)		1,262							(205,752)	17
18	Directors Fees													18
19	Professional Services	(13,892)	18,575	(89,942)	599	(74,020)	565	38		(3,438)			(161,516)	19
20	Fees, Subscriptions & Promotions	(86,354)		3,368	969	206		70					(81,741)	20
21	Clerical & General Office Expenses	(327,186)	218,414	19,361	320	51,239	388	496					(36,968)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,049	678	30							1,757	24
25	Other Admin. Staff Transportation			3,784	2,807	786							7,377	25
26	Insurance-Prop.Liab.Malpractice		13,444	1,354				142					14,940	26
27	Other (specify):*			3,558		6,099							9,657	27
28	TOTAL General Administration	(427,432)	250,433	(264,482)	5,373	(14,399)	953	746		(3,438)			(452,246)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(433,441)	250,433	(260,754)	(79,820)	(14,399)	1,416	1,506		(3,438)			(538,498)	29

STATE OF ILLINOIS

Summary B

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

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	(28,878)	65,386	897	137	53	719	2,509					40,823	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(299)	191,681	3,179	11		542	783					195,897	32
33	Real Estate Taxes		(1)				838	942					1,779	33
34	Rent-Facility & Grounds		(371,087)	391			(7,193)	(24,000)					(401,889)	34
35	Rent-Equipment & Vehicles			61	266	238	253	279					1,097	35
36	Other (specify):*	(127,090)	120,612										(6,478)	36
37	TOTAL Ownership	(156,267)	6,591	4,528	414	291	(4,842)	(19,487)					(168,772)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(28,944)				(28,944)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(16,473)											(16,473)	43
44	TOTAL Special Cost Centers	(16,473)							(28,944)				(45,417)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(606,181)	257,024	(256,226)	(79,407)	(14,107)	(3,426)	(17,981)	(28,944)	(3,438)			(752,686)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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	\$ 371,087	PG Realty	100.00%	\$	\$ (371,087)	1
2	V	33 Rent Income - RE Tax	157,408	PG Realty	100.00%		(157,408)	2
3	V	32 Interest	184	PG Realty	100.00%	191,865	191,681	3
4	V	36 Amortization		PG Realty	100.00%	120,612	120,612	4
5	V	30 Depreciation		PG Realty	100.00%	65,386	65,386	5
6	V	26 Insurance		PG Realty	100.00%	13,444	13,444	6
7	V	21 Bank Charges		PG Realty	100.00%	158	158	7
8	V	21 State Replacement Taxes		PG Realty	100.00%	3,232	3,232	8
9	V	33 Real Estate Taxes		PG Realty	100.00%	157,407	157,407	9
10	V	19 Accounting Fees		PG Realty	100.00%	11,325	11,325	10
11	V	21 Prepayment Penalty		PG Realty	100.00%	215,024	215,024	11
12	V	19 Professional Fees - Appraisal Fee		PG Realty	100.00%	7,250	7,250	12
13	V							13
14	Total		\$ 528,679			\$ 785,703	\$ * 257,024	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%	\$ 151	\$	151	15
16	V	5 UTILITIES		APERION CARE, INC.	100.00%	28		28	16
17	V	6 REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	611		611	17
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	28		28	18
19	V	10 SALARY- NURSE		APERION CARE, INC.	100.00%	2,745		2,745	19
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	165		165	20
21	V	17 ADMINISTRATIVE		APERION CARE, INC.	100.00%	37,424		37,424	21
22	V	19 PROFESSIONAL FEES		APERION CARE, INC.	100.00%	1,503		1,503	22
23	V	20 FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	3,368		3,368	23
24	V	21 CLERICAL & GENERAL		APERION CARE, INC.	100.00%	19,361		19,361	24
25	V	24 SEMINARS		APERION CARE, INC.	100.00%	1,049		1,049	25
26	V	25 AUTO AND TRAVEL		APERION CARE, INC.	100.00%	3,784		3,784	26
27	V	26 INSURANCE		APERION CARE, INC.	100.00%	1,354		1,354	27
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	3,558		3,558	28
29	V	30 DEPRECIATION		APERION CARE, INC.	100.00%	897		897	29
30	V	32 INTEREST		APERION CARE, INC.	100.00%	3,179		3,179	30
31	V	34 RENT		APERION CARE, INC.	100.00%	391		391	31
32	V	35 EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	61		61	32
33	V			APERION CARE, INC.	100.00%				33
34	V			APERION CARE, INC.	100.00%				34
35	V	17 MANAGEMENT FEE	244,438	APERION CARE, INC.	100.00%			(244,438)	35
36	V	19 HOME OFFICE	91,445	APERION CARE, INC.	100.00%			(91,445)	36
37	V			APERION CARE, INC.					37
38	V								38
39	Total		\$ 335,883			\$ 79,657	\$ *	(256,226)	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, LLC</u>	100.00%	\$ 6,607	\$ 6,607
16	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>APERION CONSULTING, LLC</u>	100.00%	3,846	3,846
17	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>APERION CONSULTING, LLC</u>	100.00%	1,392	1,392
18	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING, LLC</u>	100.00%	20,497	20,497
19	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING, LLC</u>	100.00%	2,737	2,737
20	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING, LLC</u>	100.00%	599	599
21	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING, LLC</u>	100.00%	969	969
22	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>APERION CONSULTING, LLC</u>	100.00%	320	320
23	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING, LLC</u>	100.00%	678	678
24	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING, LLC</u>	100.00%	2,807	2,807
25	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING, LLC</u>	100.00%	137	137
26	V	<u>32</u> <u>INTEREST</u>		<u>APERION CONSULTING, LLC</u>	100.00%	11	11
27	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING, LLC</u>	100.00%	266	266
28	V			<u>APERION CONSULTING, LLC</u>	100.00%		
29	V			<u>APERION CONSULTING, LLC</u>	100.00%		
30	V			<u>APERION CONSULTING, LLC</u>	100.00%		
31	V			<u>APERION CONSULTING, LLC</u>	100.00%		
32	V			<u>APERION CONSULTING, LLC</u>	100.00%		
33	V			<u>APERION CONSULTING, LLC</u>	100.00%		
34	V	<u>10</u> <u>CONSULTING</u>	89,600	<u>APERION CONSULTING, LLC</u>	100.00%		(89,600)
35	V	<u>01</u> <u>DIETICIAN</u>	12,540	<u>APERION CONSULTING, LLC</u>	100.00%		(12,540)
36	V	<u>02</u> <u>FOOD SERVICE</u>	10,532	<u>APERION CONSULTING, LLC</u>	100.00%		(10,532)
37	V	<u>06</u> <u>PAINTER</u>	4,000	<u>APERION CONSULTING, LLC</u>	100.00%		(4,000)
38	V	<u>06</u> <u>PROJECT MANAGER</u>	3,600	<u>APERION CONSULTING, LLC</u>	100.00%		(3,600)
39	Total		\$ 120,272			\$ 40,865	\$ * (79,407)

* 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%	\$ 1,262	\$	1,262	15
16	V	19 PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	991		991	16
17	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	206		206	17
18	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	51,239		51,239	18
19	V	24 SEMINARS		APERION FINANCIAL, LLC	100.00%	30		30	19
20	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	786		786	20
21	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	6,099		6,099	21
22	V	30 DEPRECIATION		APERION FINANCIAL, LLC	100.00%	53		53	22
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	238		238	23
24	V			APERION FINANCIAL, LLC	100.00%				24
25	V			APERION FINANCIAL, LLC	100.00%				25
26	V			APERION FINANCIAL, LLC	100.00%				26
27	V			APERION FINANCIAL, LLC	100.00%				27
28	V			APERION FINANCIAL, LLC	100.00%				28
29	V			APERION FINANCIAL, LLC	100.00%				29
30	V			APERION FINANCIAL, LLC	100.00%				30
31	V			APERION FINANCIAL, LLC	100.00%				31
32	V			APERION FINANCIAL, LLC	100.00%				32
33	V			APERION FINANCIAL, LLC	100.00%				33
34	V	19 HOME OFFICE EXPENSE	75,011	APERION FINANCIAL, LLC	100.00%			(75,011)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 75,011			\$ 60,904	\$ *	(14,107)	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%	\$ 166	\$	166	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		298		298	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		565		565	17
18	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		388		388	18
19	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		719		719	19
20	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		542		542	20
21	V	34 RENT		8131 N. MONTICELLO, LLC		198		198	21
22	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		253		253	22
23	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		838		838	23
24	V								24
25	V								25
26	V	34 RENT	7,000	8131 N. MONTICELLO, LLC				(7,000)	26
27	V	34 RENT	391	8132 N. MONTICELLO, LLC				(391)	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		\$ 7,391			\$ 3,965	\$ *	(3,426)	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%	\$ 314	\$	314	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		314		314	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		132		132	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		38		38	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		70		70	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		496		496	20
21	V	26 INSURANCE		CHASE OFFICE,LLC		142		142	21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		2,509		2,509	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		783		783	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		942		942	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		279		279	25
26	V	34 RENT	24,000	CHASE OFFICE,LLC				(24,000)	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		\$ 24,000			\$ 6,019	\$ *	(17,981)	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	\$ 387,472	Renewal Rehab	100.00%	\$ 358,528	\$ (28,944)
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		\$ 387,472			\$ 358,528	\$ * (28,944)

* 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	\$ 14,317	ProPay HR LLC	24.00%	\$ 10,879	\$ (3,438)
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		\$ 14,317			\$ 10,879	\$ * (3,438)

* 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	04 Laundry Services	\$ 70,083	EcoBrite Linen	100.00%	\$ 70,083	\$	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		\$ 70,083			\$ 70,083	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	DAVID BERKOWITZ TRUST	30.00%	Aperion Care Amboy	Amboy	PG REALTY	PALANTINE	BLDG CO	1
2	MORRIS ESFORMES	40.00%	Aperion Care Bloomington	Bloomington	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	2
3	YOSEF MEYSTEEL TRUST	30.00%	Aperion Care Bridgeport	Bridgeport	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	3
4			Aperion Care Burbank	Burbank	4655 W CHASE AVE	LINCOLNWOOD	HOME OFFICE, BUILDING C	4
5			Aperion Care Chicago Heights	Chicago Heights	PROPAY	EVANSTON	PAYROLL SERVICES	5
6			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 Galesburg	Galesburg	CONCERTO RENAL	LINCOLNWOOD	DIALYSIS	12
13			Aperion Care Hidden Lake	St. Louis, MO	ECO-BRITE	SKOKIE	LAUNDRY	13
14			Aperion Care Highwood	Highwood	POINTE GROUP CARE, LLC	BOSTON, MA	BOOKKEEPING	14
15			Aperion Care International	Chicago	POINTE PROPERTY, LLC	BOSTON, MA	PROPERTY MANAGEMENT	15
16			Aperion Care Jacksonville	Jacksonville	APERION ESTATES PERU	PERU, IN	ALF	16
17			Aperion Care Kokomo	Kokomo, IN	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	17
18			Aperion Care Litchfield	Litchfield	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	18
19			Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	19
20			Aperion Care Moline	East Moline	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	20
21			Aperion Care Oak Lawn	Oak Lawn	HEIGHTS CROSSING ASSISTED	BROCKTON, MA	ALF	21
22			Aperion Care Peru	Peru, IN	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 Plum Grove, Llc

0050484

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	0.9	2.25%	Alloc. Salary	\$ 4,352	17-07	1	
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.4	1.00%	Alloc. Salary	672	17-07	2	
3	Joel Meystel	Relative	Clerical	0.00%	See Attached	0.4	2.00%	Alloc. Salary	1,605	21-07	3	
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.1	3.03%	Alloc. Salary	656	21-07	4	
5	Meir Meystel	Relative	Clerical	0.00%	See Attached	0.1	1.45%	Alloc. Salary	572	21-07	5	
6	David Berkowitz	Relative	Administrative	0.00%	See Attached	0.9	2.25%	Alloc. Salary	4,352	17-07	6	
7	Nosson Factor	Relative	Clerical	0.00%	See Attached	0.7	2.13%	Alloc. Salary	1,847	21-07	7	
8	Josh Lowinger	Relative	Administrative	0.00%	See Attached	40	100.00%	Salary	108,447	17-01	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	\$ 122,503		13	

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/16

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 Plum Grove, Llc

0050484

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	\$ 22,923	\$ 151	1
2	5	UTILITIES	ACTUAL CENSUS	1,053,513	34	1,265	22,923	28	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	28,061	21,169	22,923	611
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,053,513	34	1,271	22,923	28	4
5	10	SALARY- NURSE	ACTUAL CENSUS	1,053,513	34	126,141	126,141	22,923	2,745
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,053,513	34	7,576	22,923	165	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	1,053,513	34	1,719,984	1,519,984	22,923	37,424
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	69,096	22,923	1,503	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	154,783	22,923	3,368	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,053,513	34	889,796	1,222,825	22,923	19,361
11	24	SEMINARS	ACTUAL CENSUS	1,053,513	34	48,189	22,923	1,049	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,053,513	34	173,887	22,923	3,784	12
13	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	62,237	22,923	1,354	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,053,513	34	163,535	22,923	3,558	14
15	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	41,232	22,923	897	15
16	32	INTEREST	ACTUAL CENSUS	1,053,513	34	146,102	22,923	3,179	16
17	34	RENT	ACTUAL CENSUS	1,053,513	34	17,963	22,923	391	17
18	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	2,801	22,923	61	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 3,660,864	\$ 2,890,119	\$ 79,657	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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	\$ 22,923	\$ 6,607	1	
2	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,053,513	34	176,775	175,516	22,923	3,846	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,053,513	34	63,982	22,923	1,392	3	
4	10	SALARY NURSE	PATIENT DAYS	1,053,513	34	941,995	941,995	22,923	20,497	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,053,513	34	125,781	22,923	2,737	5	
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,053,513	34	27,541	22,923	599	6	
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,053,513	34	44,521	22,923	969	7	
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,053,513	34	14,707	22,923	320	8	
9	24	SEMINARS	PATIENT DAYS	1,053,513	34	31,152	22,923	678	9	
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,053,513	34	129,014	22,923	2,807	10	
11	30	DEPRECIATION	PATIENT DAYS	1,053,513	34	6,318	22,923	137	11	
12	32	INTEREST	PATIENT DAYS	1,053,513	34	508	22,923	11	12	
13	35	AUTO LEASE	PATIENT DAYS	1,053,513	34	12,204	22,923	266	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	\$ 40,865	25	

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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 FINANCIAL, LLC
 Street Address 4655 W CHASE AVE
 City / State / Zip Code LINCOLNWOOD, ILLINOIS 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	17	ADMINISTRATIVE	ACTUAL CENSUS	1,053,513	34	\$ 57,979	\$ 22,923	\$ 1,262	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	45,525	22,923	991	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	9,485	22,923	206	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,053,513	34	2,354,900	2,320,500	51,239	4
5	24	SEMINARS	ACTUAL CENSUS	1,053,513	34	1,360	22,923	30	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,053,513	34	36,125	22,923	786	6
7	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,053,513	34	280,317	22,923	6,099	7
8	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	2,458	22,923	53	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	10,954	22,923	238	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	\$ 60,904	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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	\$ 22,923	\$ 166	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	13,676	22,923	298	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	25,960	22,923	565	3
4	21	OFFICE EXPENSE	ACTUAL CENSUS	1,053,513	34	17,828	22,923	388	4
5	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	33,024	22,923	719	5
6	32	INTEREST EXPENSE	ACTUAL CENSUS	1,053,513	34	24,903	22,923	542	6
7	34	RENT	ACTUAL CENSUS	1,053,513	34	9,100	22,923	198	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	11,640	22,923	253	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,053,513	34	38,500	22,923	838	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	\$	\$ 3,965	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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 CHASE OFFICE, LLC
 Street Address 4655 W. CHASE AVE
 City / State / Zip Code LINCOLNWOOD, IL 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	5	UTILITIES	ACTUAL CENSUS	1,053,513	34	\$ 14,427	\$ 22,923	\$ 314	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	14,412	22,923	314	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,053,513	34	6,076	22,923	132	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	1,748	22,923	38	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	3,201	22,923	70	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,053,513	34	22,798	22,923	496	6
7	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	6,544	22,923	142	7
8	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	115,317	22,923	2,509	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,053,513	34	35,973	22,923	783	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,053,513	34	43,299	22,923	942	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	12,821	22,923	279	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	\$	\$ 6,019	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/16

Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Renewal Rehab

Street Address

4655 W. Chase Ave.

City / State / Zip Code

Lincolnwood, IL 60712

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		\$	\$		\$ 358,528	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				\$	\$		\$ 358,528	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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		\$	\$		\$ 10,879	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				\$	\$		\$ 10,879	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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 EcoBrite Linen
 Street Address 3712 Jarvis Avenue
 City / State / Zip Code Skokie, IL 60076
 Phone Number (847) 582-4000
 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	4	Laundry Services	Direct		\$	\$		\$ 70,083	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				\$	\$		\$ 70,083	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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 Plum Grove, Llc

0050484

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	Note Payable			\$	\$ 6,150,000			\$	191,865	1					
2													2					
3													3					
4													4					
5					-								5					
	Working Capital																	
6	The Private Bank & Trust		X	Line of Credit				868,480				34,747	6					
7	Insurance Policies		X									1,630	7					
8					-								8					
9	TOTAL Facility Related						\$	\$ 7,018,480			\$	228,242	9					
	B. Non-Facility Related*																	
10	Interest Income		X									(299)	10					
11	Interest Income - Bldg Co.		X									(184)	11					
12	Allocated from Aperion Care	X										3,179	12					
13	See Supplemental Schedule				-							1,336	13					
14	TOTAL Non-Facility Related						\$	\$			\$	4,032	14					
15	TOTALS (line 9+line14)						\$	\$ 7,018,480			\$	232,274	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 Plum Grove, Llc

0050484

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 Consult	X								11										
16	Allocated from 8131 N. Montice	X								542										
17	Allocated from Chase Office LL	X								783										
18										18										
19										19										
20	TOTAL Non-Facility Related									1,336										

* 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 2015 report.		\$	<u>163,266</u>	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.)		\$	<u>159,186</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(4,080)</u>	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>163,269</u>	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.)		\$	<u>7,250</u>	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.		\$	<u>166,439</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2011	<u>132,321</u>	8
	2012	<u>138,396</u>	9
	2013	<u>151,518</u>	10
	2014	<u>155,492</u>	11
	2015	<u>157,406</u>	12

2016 Accrual = \$157,406 x 1.037 = \$163,269

Allocated from 8131 N. Monticello - \$838

Allocated from Chase Office LLC - \$942

FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2015	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

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.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Plum Grove, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050484

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-6300 FAX #: (847) 236-6301

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>02-22-205-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>4,763.34</u>	\$ <u>4,763.34</u>
2. <u>02-22-205-007-0000</u>	<u>Long Term Care Property</u>	\$ <u>152,642.36</u>	\$ <u>152,642.36</u>
3. <u>10-23-325-045-0000</u>	<u>Home Office Allocation</u>	\$ <u>65,893.19</u>	\$ <u>730.92</u>
4. <u>10-27-307-027-0000</u>	<u>Home Office Allocation</u>	\$ <u>40,836.48</u>	\$ <u>371.44</u>
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>264,135.37</u>	\$ <u>158,508.06</u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2015 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2015 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2015.

Please complete the Real Estate Tax Statement below and include it in the 2016 cost report along with a copy of your 2015 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Plum Grove, Llc COUNTY Cook
 FACILITY IDPH LICENSE NUMBER 0050484
 CONTACT PERSON REGARDING THIS REPORT Steve Lavenda
 TELEPHONE (847) 236-6300 FAX #: (847) 236-6301

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

(A)	(B)	(C)	(D) <u>Tax Applicable to Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1.	<hr/>	\$ <hr/>	\$ <hr/>
2.	<hr/>	\$ <hr/>	\$ <hr/>
3.	<hr/>	\$ <hr/>	\$ <hr/>
4.	<hr/>	\$ <hr/>	\$ <hr/>
5.	<hr/>	\$ <hr/>	\$ <hr/>
6.	<hr/>	\$ <hr/>	\$ <hr/>
7.	<hr/>	\$ <hr/>	\$ <hr/>
8.	<hr/>	\$ <hr/>	\$ <hr/>
9.	<hr/>	\$ <hr/>	\$ <hr/>
10.	<hr/>	\$ <hr/>	\$ <hr/>
TOTALS		\$ <u><hr/></u>	\$ <u><hr/></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484 Report Period Beginning:

01/01/16 Ending:

12/31/16

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

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

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

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2009</u>	<u>\$ 120,000</u>	<u>1</u>
2	<u>Allocated from Chase Office, LLC</u>			<u>1,351</u>	<u>2</u>
3	TOTALS			\$ 121,351	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	69	2009	1961	\$ 1,927,220	\$ 65,386	35	\$ 55,063	\$ (10,323)	\$ 413,077	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various	2009		182,519		20	9,126	9,126	73,009	9
10	Various	2010		71,475		20	3,901	3,901	27,304	10
11	Various	2011		373,818		20	18,791	18,791	112,745	11
12	Various	2012		62,229		20	3,660	3,660	18,300	12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		150,506			7,525	7,525	20,863	67
68		74,696	2,256		1,915	(341)	6,307	68
69			127,189			(127,189)		69
70		\$ 2,842,464	\$ 194,831		\$ 99,981	\$ (94,850)	\$ 671,605	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		\$ 2,842,464	\$ 194,831		\$ 99,981	\$ (94,850)	\$ 671,605	1
2	Double Entry Doors	2013	4,000		20	200	200	800	2
3	1St Fl-Resident Rms Masonry Walls & Rewiring, Bathroom Toilet	2013	94,565		20	4,728	4,728	18,913	3
4	1St Fl-Resident Rms Paint Walls & Door Frames	2013	20,986		20	1,049	1,049	4,197	4
5	Plumbing Repairs - Valves, Unions & Thermometers	2013	2,575		20	129	129	515	5
6	New Road Sign	2014	3,052		20	305	305	916	6
7	Install Sink Drain	2014	6,740		20	337	337	1,011	7
8	2Nd Fl Resident Rms Electrical Outlets, Flooring, & Custom War	2015	61,148		20	3,057	3,057	6,115	8
9	Install Wall Mount & Cables For Voice Terminal	2015	4,710		20	236	236	471	9
10	Paint Rm 205, Surface Mounted Lights In 2Nd Fl Res Rms, Floor	2015	10,238		20	512	512	1,024	10
11	Dining Room Doors	2015	3,710		20	186	186	371	11
12	Doors	2015	2,823		20	141	141	282	12
13	Replace 30 Ft Of Sewer Pipe Underground	2015	6,500		20	325	325	650	13
14	Boiler Room & Kitchen Plumbing	2015	2,580		20	129	129	258	14
15	New Exhaust Fan	2015	2,700		20	135	135	270	15
16	Install Convector Unit In Rm 205	2015	5,550		20	278	278	555	16
17	Remove Plumbing Fxtures, Instll Tile - 2Nd Flr N Shwr Rm	2016	10,289		20	514	514	514	17
18	Water Heater Replacement	2016	6,250		20	313	313	313	18
19	New Floor - Basement Corridor	2016	3,801		20	190	190	190	19
20	Install Code Required Pit Switch/Pressure Test - Elevator	2016	3,375		20	169	169	169	20
21	Elevator - Replace Slack Cable Unit/Final Limit Switch	2016	4,280		20	214	214	214	21
22	Pavement - Seal Coating, Crack Filling	2016	3,831		20	192	192	192	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)		\$ 3,106,167	\$ 194,831		\$ 113,319	\$ (81,512)	\$ 709,544	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		\$ 3,106,167	\$ 194,831		\$ 113,319	\$ (81,512)	\$ 709,544	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)	\$ 3,106,167	\$ 194,831		\$ 113,319	\$ (81,512)	\$ 709,544	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		\$ 3,106,167	\$ 194,831		\$ 113,319	\$ (81,512)	\$ 709,544	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)	\$ 3,106,167	\$ 194,831		\$ 113,319	\$ (81,512)	\$ 709,544	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		\$ 3,106,167	\$ 194,831		\$ 113,319	\$ (81,512)	\$ 709,544	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)	\$ 3,106,167	\$ 194,831		\$ 113,319	\$ (81,512)	\$ 709,544	34

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/16

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	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	2nd & 3rd Floor Bathrooms - Walls, tiling, floors	2012	35,250		20	1,763	1,763	8,813	9
10	Lobby Toilet Room - Flooring & Walls	2012	3,500		20	175	175	875	10
11	2nd Fl Bathrooms - New Toilets, Faucets, Ceramic Wall Tile	2015	19,591		20	980	980	1,959	11
12	2nd Fl Res Rms & Bathrms-Paint Walls, Window, Curtains	2015	39,022		20	1,951	1,951	3,902	12
13	Shower Rm-Floor Drain, Floor & Wall Tile, Toilet, Sinks	2015	17,132		20	857	857	1,713	13
14	Basement Dining Rm-Drywall, Sink Plumbing, Wallcovering	2015	36,011		20	1,801	1,801	3,601	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 20,863	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 20,863	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 20,863	34

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/16

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	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010		259	35	225	(34)	2,331	3
4	Allocated from Chase Office, LLC	2016	12,159	130	35	130		130	4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	648	104	20	32	(72)	227	9
10	Allocated from Aperion Care	2012	184	14	20	9	(5)	46	10
11	Allocated from Aperion Care	2013	78	9	20	4	(5)	16	11
12									12
13	Allocated from 8131 N. Monticello	2010		456	20	197	(259)	2,063	13
14	Allocated from 8131 N. Monticello	2013			20	34	34	210	14
15									15
16	Allocated from Chase Office, LLC	2016	61,627	1,284	20	1,284		1,284	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)		\$ 74,696	\$ 2,256		\$ 1,915	\$ (341)	\$ 6,307	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		\$ 74,696	\$ 2,256		\$ 1,915	\$ (341)	\$ 6,307	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)	\$ 74,696	\$ 2,256		\$ 1,915	\$ (341)	\$ 6,307	34

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/16

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	\$ 531,338	\$ 444	\$ 52,831	\$ 52,387	10	\$ 293,579	71
72	Current Year Purchases	24,670	1,370	1,616	246	10	1,616	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 556,009	\$ 1,814	\$ 54,447	\$ 52,633		\$ 295,195	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2009 GMC Savana	2009	\$ 47,683	\$	\$	\$	5	\$ 47,683	76
77		Allocated from Aperion Care	2016	728	148	146	(2)	5	327	77
78		Allocated from Aperion Consulti	2016	504	98	101	3	5	202	78
79										79
80	TOTALS			\$ 48,915	\$ 246	\$ 247	\$ 1		\$ 48,212	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,832,442	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 196,891	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 168,013	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (28,878)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,052,951	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	Awning	\$ 13,783	92
93			93
94			94
95		\$ 13,783	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	<u>Allocated from 8131 N. Monticello</u>				<u>198</u>			5
6								6
7	TOTAL				\$ 198			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: \$ 7,721 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>266</u>	17
18					18
19					19
20					20
21	TOTAL		\$ -	\$ 266	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		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)					Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	162,103	\$			\$	162,103	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				21,738					21,738	2	
3	Licensed Recreational Therapist		hrs										3	
4	Licensed Physical Therapist	39 - 03	hrs				204,427					204,427	4	
5	Physician Care		visits										5	
6	Dental Care		visits										6	
7	Work Related Program		hrs										7	
8	Habilitation		hrs										8	
9	Pharmacy	39 - 02	# of prescrpts						100,220			100,220	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>						15,548		2,535			18,083	13	
14	TOTAL			\$			\$	403,816	\$	102,755		\$	506,571	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.

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	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,202,706	1,371,427	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	60,256	61,229	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule	1,468	88,967	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,264,430	\$ 1,521,623	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		114,800	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	832,792	1,955,318	15
16	Equipment, at Historical Cost	378,722	751,954	16
17	Accumulated Depreciation (book methods)	(707,520)	(1,197,723)	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): See Attached Schedule	2,860,873	4,525,561	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,364,867	\$ 6,149,910	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,629,297	\$ 7,671,533	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 364,082	\$ 364,084	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	868,480	868,480	29
30	Accrued Salaries Payable	146,550	146,550	30
31	Accrued Taxes Payable (excluding real estate taxes)	3,463	3,463	31
32	Accrued Real Estate Taxes(Sch.IX-B)		163,269	32
33	Accrued Interest Payable	3,196	30,089	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	36,369	36,369	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,422,140	\$ 1,612,304	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		6,150,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	1,450,970	164	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,450,970	\$ 6,150,164	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,873,110	\$ 7,762,468	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,756,187	\$ (90,935)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,629,297	\$ 7,671,533	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,665,315	1
2	Restatements (describe):		2
3	Equity Adjustment	35,631	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,700,946	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	295,241	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	(240,000)	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)	\$ 55,241	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)	\$ 1,756,187	24 *

* This must agree with page 17, line 47.

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Ending:

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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	\$ 5,717,431	1
2	Discounts and Allowances for all Levels	(324,626)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,392,805	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	142,736	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 142,736	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	18,159	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	2,194	19
20	Radiology and X-Ray	589	20
21	Other Medical Services	963	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 21,905	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	299	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 299	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)	\$ 5,557,745	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	764,847	31
32	Health Care	1,840,054	32
33	General Administration	1,239,389	33
B. Capital Expense			
34	Ownership	736,429	34
C. Ancillary Expense			
35	Special Cost Centers	523,044	35
36	Provider Participation Fee	158,741	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,262,504	40
41	Income before Income Taxes (line 30 minus line 40)**	295,241	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 295,241	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,881,891	44
45	Private Pay - Net Inpatient Revenue	870,550	45
46	Medicare - Net Inpatient Revenue	1,378,920	46
47	Other-(specify) <u>Insurance</u>	1,261,444	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,392,805	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	1,656	1,720	\$ 74,537	\$ 43.34	1
2	Assistant Director of Nursing					2
3	Registered Nurses	8,234	8,907	302,401	33.95	3
4	Licensed Practical Nurses	12,815	13,683	367,580	26.86	4
5	CNAs & Orderlies	44,647	49,581	694,147	14.00	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,621	1,825	28,464	15.60	8
9	Activity Director					9
10	Activity Assistants	4,133	4,487	67,844	15.12	10
11	Social Service Workers	2,376	2,584	61,259	23.71	11
12	Dietician					12
13	Food Service Supervisor	1,824	2,056	32,432	15.77	13
14	Head Cook	4,712	5,281	71,139	13.47	14
15	Cook Helpers/Assistants	5,052	5,297	58,239	10.99	15
16	Dishwashers					16
17	Maintenance Workers	1,984	2,200	55,573	25.26	17
18	Housekeepers	9,049	9,608	109,423	11.39	18
19	Laundry	1,447	1,581	16,282	10.30	19
20	Administrator	2,040	2,080	108,447	52.14	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,948	2,120	33,760	15.92	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)	103,538	113,010	\$ 2,081,527 *	\$ 18.42	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	420	\$ 23,072	01-03	35
36	Medical Director	Monthly	18,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	89,600	10-03	38
39	Pharmacist Consultant	Monthly	3,588	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	628	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	420	\$ 134,888		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

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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		
Joshua Lowinger	Administrator	0	\$ 108,447	Workers' Compensation Insurance	\$ 1,463	IDPH License Fee	\$ 3,980		
				Unemployment Compensation Insurance	26,152	Advertising: Employee Recruitment	799		
				FICA Taxes	155,280	Health Care Worker Background Check			
				Employee Health Insurance	46,638	(Indicate # of checks performed <u>93</u>)	931		
				Employee Meals	120	Patient Background Checks	167		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	22,642		
				401K Expense	18,963	Licenses & Permits	1,805		
				Employee Physicals	1,040	Allocated from Aperion Care	3,368		
				Employee Benefits - Other	4,372	Allocated from Aperion Consulting	969		
						See Supplemental Schedule	276		
						Less: Public Relations Expense	()		
						Non-allowable advertising	()		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 108,447	TOTAL (agree to Schedule V, line 22, col.8)		\$ 254,028	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 34,937
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
Aperion Care - Management Fees			\$ 244,438				Out-of-State Travel	\$	
							In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 244,438				Seminar Expense	6,925	
							Allocated from Aperion Care	1,049	
							Allocated from Aperion Consulting	678	
							See Supplemental Schedule	30	
							Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 258,517	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)		\$ 8,682

* Attach copy of IMRF notifications

**See instructions.

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

Report Period Beginning:

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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. ICLTC - \$13,950
- (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. \$ 21,386 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. \$ 158,741
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. \$ 120 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.