



Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688 Report Period Beginning: 01/01/15 Ending: 12/31/15

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>99</u>	Skilled (SNF)	<u>99</u>	<u>36,135</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>99</u>	TOTALS	<u>99</u>	<u>36,135</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	<u>14,931</u>	<u>3,444</u>	<u>3,002</u>	<u>21,377</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>14,931</u>	<u>3,444</u>	<u>3,002</u>	<u>21,377</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 59.16%

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 2/1/2014

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 2/1/2014 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 56 and days of care provided 2,792

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name &amp; ID Number

Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	150,776	8,805	9,394	168,975		168,975	4,954	173,929		1
2	Food Purchase		127,292		127,292		127,292	(84)	127,208		2
3	Housekeeping	103,216	18,369		121,585		121,585		121,585		3
4	Laundry	41,738	8,532		50,270		50,270		50,270		4
5	Heat and Other Utilities			83,801	83,801		83,801	(5,555)	78,246		5
6	Maintenance	38,745	17,510	40,668	96,923		96,923	18,613	115,536		6
7	Other (specify):*							1,253	1,253		7
8	<b>TOTAL General Services</b>	<b>334,475</b>	<b>180,508</b>	<b>133,863</b>	<b>648,846</b>		<b>648,846</b>	<b>19,181</b>	<b>668,027</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			9,000	9,000		9,000		9,000		9
10	Nursing and Medical Records	1,093,594	91,267	6,460	1,191,321		1,191,321	19,102	1,210,423		10
10a	Therapy		1,451		1,451		1,451		1,451		10a
11	Activities	61,903	2,696	2,584	67,183		67,183		67,183		11
12	Social Services	96,632		1,439	98,071		98,071		98,071		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							2,878	2,878		15
16	<b>TOTAL Health Care and Programs</b>	<b>1,252,129</b>	<b>95,414</b>	<b>19,483</b>	<b>1,367,026</b>		<b>1,367,026</b>	<b>21,980</b>	<b>1,389,006</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	81,631		176,623	258,254		258,254	(138,042)	120,212		17
18	Directors Fees										18
19	Professional Services			216,039	216,039		216,039	(128,253)	87,786		19
20	Dues, Fees, Subscriptions & Promotions			71,595	71,595		71,595	(44,559)	27,036		20
21	Clerical & General Office Expenses	82,850		131,346	214,196		214,196	(30,966)	183,230		21
22	Employee Benefits & Payroll Taxes			216,721	216,721		216,721		216,721		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,776	1,776		1,776	3,161	4,937		24
25	Other Admin. Staff Transportation			2,587	2,587		2,587	5,854	8,441		25
26	Insurance-Prop.Liab.Malpractice			62,372	62,372		62,372	5,633	68,005		26
27	Other (specify):*							3,478	3,478		27
28	<b>TOTAL General Administration</b>	<b>164,481</b>		<b>879,059</b>	<b>1,043,540</b>		<b>1,043,540</b>	<b>(323,693)</b>	<b>719,847</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>1,751,085</b>	<b>275,922</b>	<b>1,032,405</b>	<b>3,059,412</b>		<b>3,059,412</b>	<b>(282,533)</b>	<b>2,776,879</b>		<b>29</b>

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

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

Facility Name & ID Number Aperion Care Bridgeport, Llc

#0052688

Report Period Beginning:

01/01/15

Ending:

12/31/15

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			9,256	9,256		9,256	74,250	83,506			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			36,130	36,130		36,130	144,078	180,208			32
33	Real Estate Taxes							30,708	30,708			33
34	Rent-Facility & Grounds			373,310	373,310		373,310	(372,439)	871			34
35	Rent-Equipment & Vehicles			16,138	16,138		16,138	2,693	18,831			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			434,834	434,834		434,834	(120,710)	314,124			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		118,148	443,242	561,390		561,390	(61,475)	499,915			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			170,591	170,591		170,591		170,591			42
43	Other (specify):*			32,864	32,864		32,864	(32,864)	0			43
44	<b>TOTAL Special Cost Centers</b>		118,148	646,697	764,845		764,845	(94,339)	670,506			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,751,085	394,070	2,113,936	4,259,091		4,259,091	(497,582)	3,761,509			45

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



Aperion Care Bridgeport, Llc

ID# 0052688

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Advertising/Marketing	\$ (28,057)	43	1
2	Promotional Products	(4,807)	43	2
3	Bank Charges	(13,955)	21	3
4	Theft & Damage Loss	(342)	21	4
5	Bldg Co - Amortization	(12,078)	36	5
6	Bldg Co - State Replacement Tax	(989)	21	6
7	Bldg Co - Bank Service Charges	(263)	21	7
8	Bldg Co - Professional Fees	(1,575)	19	8
9	Bldg Co - Rent Expense	(10,000)	34	9
10	Additional R&M	13,782	06	10
11	PAC Dues	(7,090)	20	11
12	Non Allowable Legal Fees	(488)	19	12
13	Non Allowable Rent	(32,000)	34	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(97,861)		49

Aperion Care Bridgeport, Llc

Report Period Beginning: ID# 0052688  
 Ending: 01/01/15  
12/31/15

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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Bridgeport, Llc# 0052688

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				4,954								4,954	1
2	Food Purchase	(205)		121									(84)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(5,895)		4			336						(5,555)	5
6	Maintenance	13,782		2,886	1,437	11	497						18,613	6
7	Other (specify):*			186	1,067								1,253	7
8	<b>TOTAL General Services</b>	<b>7,682</b>		<b>3,197</b>	<b>7,458</b>	<b>11</b>	<b>833</b>						<b>19,181</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			2,615	16,487								19,102	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			186	2,692								2,878	15
16	<b>TOTAL Health Care and Programs</b>			<b>2,801</b>	<b>19,179</b>								<b>21,980</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(139,921)		1,879							(138,042)	17
18	Directors Fees													18
19	Professional Services	(2,063)	1,575	(68,372)	483	(56,919)	113		(3,071)				(128,253)	19
20	Fees, Subscriptions & Promotions	(46,640)		1,214	828	32	7						(44,559)	20
21	Clerical & General Office Expenses	(87,497)	1,252	20,775	869	32,969	666						(30,966)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			2,931	168	62							3,161	24
25	Other Admin. Staff Transportation			3,470	1,935	449							5,854	25
26	Insurance-Prop.Liab.Malpractice			951		4,682							5,633	26
27	Other (specify):*			3,400	78								3,478	27
28	<b>TOTAL General Administration</b>	<b>(136,199)</b>	<b>2,827</b>	<b>(175,552)</b>	<b>4,361</b>	<b>(16,846)</b>	<b>787</b>		<b>(3,071)</b>				<b>(323,693)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(128,517)</b>	<b>2,827</b>	<b>(169,554)</b>	<b>30,998</b>	<b>(16,835)</b>	<b>1,620</b>		<b>(3,071)</b>				<b>(282,533)</b>	<b>29</b>



## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Bridgeport, Llc# 0052688

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(20,396)	92,913	358	40		1,335						74,250	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(3,036)	143,444	2,635	12		1,023						144,078	32
33	Real Estate Taxes		29,400				1,308						30,708	33
34	Rent-Facility & Grounds	(42,000)	(318,800)	186			(11,826)						(372,439)	34
35	Rent-Equipment & Vehicles			1,815	290	211	376						2,693	35
36	Other (specify):*	(12,078)	12,078											36
37	<b>TOTAL Ownership</b>	<b>(77,510)</b>	<b>(40,965)</b>	<b>4,994</b>	<b>342</b>	<b>211</b>	<b>(7,783)</b>						<b>(120,710)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(61,475)					(61,475)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(32,864)											(32,864)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(32,864)</b>						<b>(61,475)</b>					<b>(94,339)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(238,891)	(38,138)	(164,559)	31,340	(16,624)	(6,163)	(61,475)	(3,071)				(497,582)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 328,800	900 East Corporation	100.00%	\$	(328,800)	1
2	V	36 Amortization		900 East Corporation	100.00%	12,078	12,078	2
3	V	33 Real Estate Tax		900 East Corporation	100.00%	29,400	29,400	3
4	V	21 State Replacement Tax		900 East Corporation	100.00%	989	989	4
5	V	21 Bank Service Charges		900 East Corporation	100.00%	263	263	5
6	V	30 Depreciation		900 East Corporation	100.00%	92,913	92,913	6
7	V	32 Interest		900 East Corporation	100.00%	143,444	143,444	7
8	V	19 Professional Fees		900 East Corporation	100.00%	1,575	1,575	8
9	V	34 Rent Expense		900 East Corporation	100.00%	10,000	10,000	9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 328,800			\$ 290,662	\$ * (38,138)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	2	FOOD	APERION CARE	100.00%	\$ 121	\$ 121
16	V	5	UTILITIES	APERION CARE	100.00%	4	4
17	V	6	REPAIRS & MAINTENANCE	APERION CARE	100.00%	2,886	2,886
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY	APERION CARE	100.00%	186	186
19	V	10	SALARY- NURSE	APERION CARE	100.00%	2,615	2,615
20	V	15	PAYROLL TAXES/GROUP INSURANCE	APERION CARE	100.00%	186	186
21	V	17	ADMINISTRATIVE	APERION CARE	100.00%	36,702	36,702
22	V	19	PROFESSIONAL FEES	APERION CARE	100.00%	7,305	7,305
23	V	20	FEES, SUBSCRIPTIONS	APERION CARE	100.00%	1,214	1,214
24	V	21	CLERICAL & GENERAL	APERION CARE	100.00%	20,775	20,775
25	V	24	SEMINARS	APERION CARE	100.00%	2,931	2,931
26	V	25	AUTO AND TRAVEL	APERION CARE	100.00%	3,470	3,470
27	V	26	INSURANCE	APERION CARE	100.00%	951	951
28	V	27	EMP. BEN.-GEN. ADMIN.	APERION CARE	100.00%	3,400	3,400
29	V	30	DEPRECIATION	APERION CARE	100.00%	358	358
30	V	32	INTEREST	APERION CARE	100.00%	2,635	2,635
31	V	33	REAL ESTATE TAX	APERION CARE	100.00%		
32	V	34	RENT	APERION CARE	100.00%	186	186
33	V	35	EQUIPMENT RENTAL	APERION CARE	100.00%	57	57
34	V	35	AUTO LEASE	APERION CARE	100.00%	1,758	1,758
35	V	17	MANAGEMENT FEE	APERION CARE	100.00%		(176,623)
36	V	19	HOME OFFICE	APERION CARE	100.00%		(70,221)
37	V	19	DATA PROCESSING	APERION CARE	100.00%		(5,456)
38	V						
39	Total		\$ 252,300			\$ 87,740	\$ * (164,559)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	<u>1</u> DIETARY	\$	APERION CONSULTING	100.00%	\$ 4,954	\$	4,954	15
16	V	<u>5</u> UTILITIES		APERION CONSULTING	100.00%				16
17	V	<u>6</u> REPAIRS & MAINTENANCE		APERION CONSULTING	100.00%	3,237		3,237	17
18	V	<u>7</u> EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING	100.00%	1,067		1,067	18
19	V	<u>10</u> SALARY NURSE		APERION CONSULTING	100.00%	20,587		20,587	19
20	V	<u>15</u> PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING	100.00%	2,692		2,692	20
21	V	<u>17</u> ADMINISTRATIVE		APERION CONSULTING	100.00%				21
22	V	<u>19</u> PROFESSIONAL FEES		APERION CONSULTING	100.00%	483		483	22
23	V	<u>20</u> FEES, SUBSCRIPTIONS		APERION CONSULTING	100.00%	828		828	23
24	V	<u>21</u> CLERICAL & GENERAL		APERION CONSULTING	100.00%	869		869	24
25	V	<u>24</u> SEMINARS		APERION CONSULTING	100.00%	168		168	25
26	V	<u>25</u> AUTO AND TRAVEL		APERION CONSULTING	100.00%	1,935		1,935	26
27	V	<u>26</u> INSURANCE		APERION CONSULTING	100.00%				27
28	V	<u>27</u> EMP. BEN.-GEN. ADMIN.		APERION CONSULTING	100.00%	78		78	28
29	V	<u>30</u> DEPRECIATION		APERION CONSULTING	100.00%	40		40	29
30	V	<u>32</u> INTEREST		APERION CONSULTING	100.00%	12		12	30
31	V	<u>33</u> REAL ESTATE TAX		APERION CONSULTING	100.00%				31
32	V	<u>34</u> RENT		APERION CONSULTING	100.00%				32
33	V	<u>35</u> AUTO LEASE		APERION CONSULTING	100.00%	290		290	33
34	V	<u>10</u> CONSULTING	4,100	APERION CONSULTING	100.00%			(4,100)	34
35	V	<u>01</u> DIETICIAN		APERION CONSULTING	100.00%				35
36	V	<u>06</u> PAINTER		APERION CONSULTING	100.00%				36
37	V	<u>06</u> PROJECT MANAGER	1,800	APERION CONSULTING	100.00%			(1,800)	37
38	V								38
39	Total		\$ 5,900			\$ 37,240	\$ *	31,340	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 REPAIRS & MAINTENANCE		APERION FINANCIAL	100.00%	11	\$	11	15
16	V	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	1,879		1,879	16
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	535		535	17
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	32		32	18
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	32,969		32,969	19
20	V	24 SEMINARS		APERION FINANCIAL	100.00%	62		62	20
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	449		449	21
22	V	26 INSURANCE		APERION FINANCIAL	100.00%	4,682		4,682	22
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	211		211	23
24	V	19 HOME OFFICE EXPENSE	57,454	APERION FINANCIAL	100.00%			(57,454)	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		\$ 57,454			\$ 40,830	\$ *	(16,624)	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%	\$ 336	\$	336	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		497		497	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		113		113	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		7		7	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		666		666	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		1,335		1,335	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		1,023		1,023	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		360		360	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		376		376	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		1,308		1,308	24
25	V								25
26	V	34 RENT	12,000	8131 N. MONTICELLO, LLC				(12,000)	26
27	V	34 RENT	186	8131 N. MONTICELLO, LLC				(186)	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 12,186			\$ 6,023	\$ *	(6,163)	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	\$ 426,912	Renewal Rehab	100.00%	\$ 365,437	\$ (61,475)
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		\$ 426,912			\$ 365,437	\$ * (61,475)

\* 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	\$ 11,810	ProPay HR LLC	24.00%	\$ 8,739	\$ (3,071)
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		\$ 11,810			\$ 8,739	\$ * (3,071)

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



**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	BM EQUITIES	51.00%	Aperion Care Amboy	Amboy	900 EAST CORPORATION	SKOKIE	BUILDING CO.	1
2	MORRIS ESFORMES	10.00%	Aperion Care Jacksonville	Jacksonville	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3	DELECIA ESFORMES TRUST	10.00%	River Crossing Rehab	Galesburg	PROPAY	EVANSTON	PAYROLL SERVICES	3
4	JACK AND MARY YOLINSKY	10.00%	Aperion Care Dolton	Dolton	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	4
5	SYLVIA YOLINSKY TRUST	10.00%	Riverwood Rehab	East Moline	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	5
6	257 LTD PARTNERSHIP	2.00%	Apetion Care St. Elmo	St. Elmo	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	6
7	1219 LTD PARTNERSHIP	2.00%	Aperion Care Litchfield	Litchfield	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	7
8	42170 LTD PARTNERSHIP	2.00%	Aperion Care Springfield	Springfield	APERION ESTATES PERU	PERU, IN	ALF	8
9	FREDRICK S. FRANKEL	1.50%	Aperion Care Evanston	Evanston	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	9
10	STEVEN TUROFSKY	1.50%	Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	10
11			Aperion Care Burbank	Burbank	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	11
12			Aperion Care Chicago Heights	Chicago Heights	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	12
13			Aperion Care Forest Park	Forest Park	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	13
14			Aperion Care Oak Lawn	Oak Lawn				14
15			Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care International	Chicago				17
18			Aperion Care Plum Grove	Palatine				18
19			Aperion Care Wilmington	Wilmington				19
20			Aperion Care Spring Valley	Spring Valley				20
21			Aperion Care Elgin	Elgin				21
22			Aperion Care Toluca	Toluca				22
23			Aperion Care Colfax	Colfax				23
24			Aperion Care Bloomington	Bloomington				24
25			The Arbors at Michigan City	Michigan City, IN				25
26			Aperion Care Demotte	Demotte, IN				26
27			Aperion Care Kokomo	Kokomo, IN				27
28			Aperion Care Tolleston Park	Gary, IN				28
29			Aperion Care Valparaiso	Valparaiso, IN				29
30			Aperion Care Peru	Peru, IN				30



Facility Name &amp; ID Number

Aperion Care Bridgeport, Llc

#

0052688

Report Period Beginning:

01/01/15

Ending:

12/31/15

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	0.90	2.25%	Alloc. Salary	\$ 4,622	17-7	1	
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.50	1.25%	Alloc. Salary	716	17-7	2	
3	Joel Meystel	Relative	Administrative	0.00%	See Attached	0.50	2.50%	Alloc. Salary	1,353	17-7	3	
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.10	3.03%	Alloc. Salary	545	21-7	4	
5	Shimon Meystel	Relative	Clerical	0.00%	See Attached	0.90	2.25%	Alloc. Salary	97	21-7	5	
6	David Berkowitz	Relative	Administrative	0.00%	See Attached	0.90	2.25%	Alloc. Salary	4,622	17-7	6	
7	Fredrick Frankel	Owner	Administrative	1.50%	See Attached	0.90	2.25%	Alloc. Salary	3,381	17-7	7	
8	Steve Turofsky	Owner	Administrative	1.50%	See Attached	0.90	2.25%	Alloc. Salary	3,345	17-7	8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 18,681		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 Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

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

Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	925,063	39	\$ 5,257	\$ 21,377	\$ 121	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39	179	21,377	4	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	124,883	112,788	2,886	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	8,040	21,377	186	4
5	10	SALARY- NURSE	ACTUAL CENSUS	925,063	39	113,170	113,170	2,615	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	8,067	21,377	186	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	1,588,216	1,274,084	36,702	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	316,131	21,377	7,305	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	52,521	21,377	1,214	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	899,005	810,120	20,775	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	126,855	21,377	2,931	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	150,166	21,377	3,470	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39	41,165	21,377	951	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	147,150	21,377	3,400	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	15,480	21,377	358	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	114,048	21,377	2,635	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39		21,377		17
18	34	RENT	ACTUAL CENSUS	925,063	39	8,054	21,377	186	18
19	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	2,485	21,377	57	19
20	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	76,069	21,377	1,758	20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 3,796,942	\$ 2,310,162	\$ 87,740	25



Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETARY	ACTUAL CENSUS	925,063	39	\$ 214,389	\$ 214,389	21,377	\$ 4,954	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39			21,377		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	140,088	138,625	21,377	3,237	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	46,162		21,377	1,067	4
5	10	SALARY NURSE	ACTUAL CENSUS	925,063	39	890,856	890,856	21,377	20,587	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	116,493		21,377	2,692	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39			21,377		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	20,901		21,377	483	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	35,826		21,377	828	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	37,620	25,723	21,377	869	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	7,289		21,377	168	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	83,735		21,377	1,935	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39			21,377		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	3,364		21,377	78	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	1,739		21,377	40	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	508		21,377	12	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			21,377		17
18	34	RENT	ACTUAL CENSUS	925,063	39			21,377		18
19	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	12,556		21,377	290	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,611,525	\$ 1,269,593		\$ 37,240	25

Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

APERION FINANCIAL

Street Address

8131 N. MONTICELLO

City / State / Zip Code

SKOKIE, ILLINOIS 60076

Phone Number

( 847) 673-6767

Fax Number

( 847) 673-6768

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	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	457	21,377	11	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	21,377	1,879	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144	21,377	535	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382	21,377	32	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	21,377	32,969	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672	21,377	62	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412	21,377	449	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628	21,377	4,682	8
9	34	RENT	ACTUAL CENSUS	925,063	39		21,377		9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143	21,377	211	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,766,837	\$ 1,464,878	\$ 40,830	25

Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	925,063	39	\$ 14,551	\$ 21,377	\$ 336	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508	21,377	497	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910	21,377	113	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320	21,377	7	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813	21,377	666	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774	21,377	1,335	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281	21,377	1,023	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600	21,377	360	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285	21,377	376	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595	21,377	1,308	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 260,637	\$	\$ 6,023	25

Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Renewal Rehab  
 Street Address 8131 N. Monticello  
 City / State / Zip Code Skokie, Illinois 60076  
 Phone Number ( 847) 673-6767  
 Fax Number ( 847) 673-6768

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	37	\$	\$		\$ 365,437	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				\$	\$		\$ 365,437	25

Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization 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		\$	\$		\$ 8,739	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				\$	\$		\$ 8,739	25

Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

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

Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

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

Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

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



Facility Name & ID Number

Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending:

12/31/15

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1	Bank Leumi		X	Mortgage				\$	2,723,008		\$	143,444	1						
2													2						
3													3						
4													4						
5													5						
<b>Working Capital</b>																			
6	Bank Leumi		X	Line of Credit					767,050			35,084	6						
7	Insurance Policies		X									1,046	7						
8													8						
9	<b>TOTAL Facility Related</b>							\$	3,490,059		\$	179,574	9						
<b>B. Non-Facility Related*</b>																			
10	Interest Income		X									(3,036)	10						
11	Allocated from Aperion Care	X										2,635	11						
12	Allocated from Aperion Consult	X										12	12						
13	See Supplemental Schedule											1,023	13						
14	<b>TOTAL Non-Facility Related</b>							\$			\$	634	14						
15	<b>TOTALS (line 9+line14)</b>							\$	3,490,059		\$	180,208	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 Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	<b>TOTAL Long-Term</b>									7										
<b>Working Capital</b>																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	<b>TOTAL Working Capital</b>									14										
<b>B. Non-Facility Related*</b>																				
15	Allocated from 8131 N. Montice	X								1,023										
16										16										
17										17										
18										18										
19										19										
20	<b>TOTAL Non-Facility Related</b>									1,023										

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2014 report.		\$	<b>26,032</b>		<b>1</b>
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<b>29,024</b>		<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>2,992</b>		<b>3</b>
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>27,716</b>		<b>4</b>
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$			<b>5</b>
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>30,708</b>		<b>7</b>
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<b>27,092</b>	<b>8</b>	<b>FOR BHF USE ONLY</b>	
	2011	<b>27,107</b>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2014 \$
	2012		<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$
	2013	<b>26,032</b>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$
	2014	<b>27,716</b>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$
<b>2015 Accrual = 2014 Tax</b>					
<b>Allocated from 8131 N. Monticello = \$1,308</b>					

**NOTES:**

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





Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending:

12/31/15

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 23,766 B. General Construction Type: Exterior Brick Frame Brick Number of Stories 1

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>			\$ <u>180,000</u>	<u>1</u>
2	<u>Allocated from 8131 N. Monticello</u>			<u>2,057</u>	<u>2</u>
3	<b>TOTALS</b>			\$ <b>182,057</b>	<b>3</b>

Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending:

12/31/15

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	99		2014	1976	\$ 2,438,000	\$ 92,913	39	\$ 62,513	\$ (30,400)	\$ 125,026	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68			25,349	1,393	878	(515)	4,664	68
69				9,256		(9,256)		69
70		\$	2,463,349	\$	63,391	\$	129,690	70

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



Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending:

12/31/15

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 2,463,349	\$ 103,562		\$ 63,391	\$ (40,171)	\$ 129,690	1
2	Data & Voip Line Installation	2014	6,000		20	600	600	800	2
3	Computer Installation And Back-Up	2014	4,910		20	982	982	1,309	3
4	New Phone System	2014	2,598		20	260	260	325	4
5	Remodel Design Work	2014	3,150		20	158	158	171	5
6	Installed 2 New Mixing Valves	2014	4,950		20	248	248	289	6
7	Electrical Rewiring To Room 47 & 49	2015	2,500		20	42	42	42	7
8	New Cooling System With Refrigeration Lines & Pads	2015	15,000		20	1,250	1,250	1,250	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,502,457	\$ 103,562		\$ 66,929	\$ (36,633)	\$ 133,875	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,502,457	\$ 103,562		\$ 66,929	\$ (36,633)	\$ 133,875	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		\$ 2,502,457	\$ 103,562		\$ 66,929	\$ (36,633)	\$ 133,875	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,502,457	\$ 103,562		\$ 66,929	\$ (36,633)	\$ 133,875	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		\$ 2,502,457	\$ 103,562		\$ 66,929	\$ (36,633)	\$ 133,875	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,502,457	\$ 103,562		\$ 66,929	\$ (36,633)	\$ 133,875	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		\$ 2,502,457	\$ 103,562		\$ 66,929	\$ (36,633)	\$ 133,875	34

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

**XI. OWNERSHIP COSTS (continued)**

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

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

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

**XI. OWNERSHIP COSTS (continued)**

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

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

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010	15,980	475	35	410	(65)	2,237	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from 8131 N. Monticello	2010	7,158	850	20	358	(492)	1,982	9
10	Allocated from 8131 N. Monticello	2013	1,245		20	62	62	187	10
11									11
12	Allocated from Aperion Care	2010	688	55	20	34	(21)	207	12
13	Allocated from Aperion Care	2012	195	8	20	10	2	39	13
14	Allocated from Aperion Care	2013	83	5	20	4	(1)	12	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 25,349	\$ 1,393		\$ 878	\$ (515)	\$ 4,664	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		\$ 25,349	\$ 1,393		\$ 878	\$ (515)	\$ 4,664	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)	\$ 25,349	\$ 1,393		\$ 878	\$ (515)	\$ 4,664	34

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



Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 153,012	\$ 98	\$ 15,344	\$ 15,246	10	\$ 30,685	71
72	Current Year Purchases	9,050	111	979	868	10	979	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 162,062	\$ 209	\$ 16,323	\$ 16,114		\$ 31,664	75

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

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care	2015	\$ 728	\$ 96	\$ 146	\$ 50	5	\$ 244	76
77		Allocated from Aperion Consultir	2015	536	34	107	73	5	107	77
78										78
79										79
80	TOTALS			\$ 1,264	\$ 130	\$ 253	\$ 123		\$ 351	80

E. Summary of Care-Related Assets

	1	2		
	Reference	Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,847,840	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 103,901	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 83,505	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (20,396)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 165,889	85

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

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

G. Construction-in-Progress

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

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

	1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:			\$			3
4	Additions						4
5	Storage			510			5
6	Allocated from 8131 N. Monticello			360			6
7	TOTAL			\$ 870			7

\*\*

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

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

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

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

15. Is Movable equipment rental included in building rental?  YES  NO

16. Rental Amount for movable equipment: \$ 16,782 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	Allocated from Aperion Care		\$	1,758	17
18	Allocated from Aperion Consulting			290	18
19					19
20					20
21	TOTAL		\$	2,048	21

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending Annual Rent

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

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

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

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	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	\$		\$ 156,529	\$		\$ 156,529	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			121,072			121,072	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			149,312			149,312	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				104,820		104,820	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>					16,329	13,328		29,657	13
14	TOTAL			\$		\$ 443,242	\$ 118,148		\$ 561,390	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Aperion Care Bridgeport, Llc# 0052688Report Period Beginning: 01/01/15Ending: 12/31/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 1,000	\$ 46,654	1
2	Cash-Patient Deposits	587	587	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	957,376	957,376	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	35,789	35,789	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	4,765	4,765	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 999,517	\$ 1,045,171	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		180,000	13
14	Buildings, at Historical Cost		2,438,000	14
15	Leasehold Improvements, at Historical Cost	17,646	17,646	15
16	Equipment, at Historical Cost	55,415	207,415	16
17	Accumulated Depreciation (book methods)	(12,205)	(187,683)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	1,074,386	1,844,275	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,135,242	\$ 4,499,653	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,134,759	\$ 5,544,824	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 307,898	\$ 307,899	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	767,050	767,050	29
30	Accrued Salaries Payable	126,563	126,563	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,735	4,735	31
32	Accrued Real Estate Taxes(Sch.IX-B)		27,716	32
33	Accrued Interest Payable	3,437	15,161	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	See Attached Schedule	21,399	21,399	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,231,082	\$ 1,270,523	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,723,008	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	See Attached Schedule	1,099,649	1,672,779	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,099,649	\$ 4,395,787	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,330,731	\$ 5,666,310	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (195,972)	\$ (121,486)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,134,759	\$ 5,544,824	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(81,431)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<u>Rounding</u>	(1)	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(81,432)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	7,293	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	(121,833)	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(114,540)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(195,972)</b>	<b>24</b> *

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

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required**

**classifications of revenue and expense must be provided on this form, even if financial statements are attached.**

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

1

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 3,240,397	1
2	Discounts and Allowances for all Levels	790,474	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 4,030,871	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	225,004	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 225,004	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	5,567	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	340	19
20	Radiology and X-Ray	195	20
21	Other Medical Services	1,371	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 7,473	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	3,036	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 3,036	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 4,266,384	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	648,846	31
32	Health Care	1,367,026	32
33	General Administration	1,043,540	33
<b>B. Capital Expense</b>			
34	Ownership	434,834	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	594,254	35
36	Provider Participation Fee	170,591	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 4,259,091	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	7,293	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 7,293	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,062,062	44
45	Private Pay - Net Inpatient Revenue	585,872	45
46	Medicare - Net Inpatient Revenue	1,295,061	46
47	Other-(specify) <u>Insurance</u>	87,876	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 4,030,871	49

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Aperion Care Bridgeport, Llc

# 0052688

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,904	2,274	\$ 66,043	\$ 29.04	1
2	Assistant Director of Nursing					2
3	Registered Nurses	16,643	17,906	382,567	21.37	3
4	Licensed Practical Nurses	7,842	8,235	153,430	18.63	4
5	CNAs & Orderlies	44,072	47,071	491,554	10.44	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,576	1,800	21,457	11.92	9
10	Activity Assistants	4,484	4,639	40,446	8.72	10
11	Social Service Workers	3,600	3,860	74,455	19.29	11
12	Dietician					12
13	Food Service Supervisor	1,824	2,080	32,555	15.65	13
14	Head Cook	5,140	5,759	53,934	9.37	14
15	Cook Helpers/Assistants	5,968	6,475	64,287	9.93	15
16	Dishwashers					16
17	Maintenance Workers	3,219	3,443	38,745	11.25	17
18	Housekeepers	10,084	10,703	103,216	9.64	18
19	Laundry	4,264	4,689	41,738	8.90	19
20	Administrator	2,032	2,080	81,631	39.25	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,844	4,240	82,850	19.54	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) <u>See Supplemental</u>	1,938	2,127	22,177	10.43	33
34	TOTAL (lines 1 - 33)	118,434	127,381	\$ 1,751,085 *	\$ 13.75	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	174	\$ 9,394	01-03	35
36	Medical Director	Monthly	9,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	4,100	10-03	38
39	Pharmacist Consultant	Monthly	2,360	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	25	2,584	11-03	44
45	Social Service Consultant	29	1,439	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	228	\$ 28,877		49

C. CONTRACT NURSES

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



**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Lori Waggoner	Administrator	0	\$ 81,631	Workers' Compensation Insurance	\$ 15,434	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	39,041	Advertising: Employee Recruitment	1,503	
				FICA Taxes	128,647	Health Care Worker Background Check		
				Employee Health Insurance	23,863	(Indicate # of checks performed <u>349</u> )	3,492	
				Employee Meals	932	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	17,720	
				Employee Physicals	320	Licenses & Fees	250	
				Employee Benefits- Other	8,483	Allocated from Aperion Care	1,214	
						Allocated from Aperion Consulting	828	
						See Supplemental Schedule	39	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 81,631	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 216,719		\$ 27,036		
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			\$ 176,623				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 176,623				Seminar Expense	1,777
							Allocated from Aperion Care	2,931
							Allocated from Aperion Consulting	168
							See Supplemental Schedule	62
							Entertainment Expense	( )
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 216,037	TOTAL		\$	TOTAL	\$ 4,938

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name & ID Number Aperion Care Bridgeport, Llc# 0052688

Report Period Beginning:

01/01/15

Ending:

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

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. ICLTC \$21,484
- (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. \$ 10,873 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. \$ 170,591  
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. \$ 932 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. N/A  
Attach invoices and a summary of services for all architect and appraisal fees.