FOR BHF USE

LL1

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2015)

I. IDPH License ID Number: 0048330

Facility Name: Aperion Care Highwood, Llc

Address: 50 Pleasant Avenue (Number) Highwood (City) 60040 (Zip Code)

County: Lake

Telephone Number: (847) 432-9142 **Fax #** (847) 432-4740

HFS ID Number:

Date of Initial License for Current Owners: 9/9/2006

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 282-6300
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/15 to 12/31/15 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address) Marcum, LLP, 111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax # (847) 282-6301

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	104	Skilled (SNF)	104	37,960	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	104	TOTALS	104	37,960	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	2,519	785	5,381	8,685	8
9	SNF/PED					9
10	ICF	14,867	6,298	962	22,127	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	17,386	7,083	6,343	30,812	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 81.17%

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 [X]

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

I. On what date did you start providing long term care at this location?
Date started 09/06/06

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 09/06/06 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 104 and days of care provided 5,268

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

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

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 **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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	318,398	37,562	36,545	392,505		392,505	(29,404)	363,101			1
2	Food Purchase		207,724		207,724		207,724	(1,403)	206,321			2
3	Housekeeping	136,385	19,930		156,315		156,315		156,315			3
4	Laundry	68,190	13,974	9,082	91,246		91,246		91,246			4
5	Heat and Other Utilities			137,246	137,246		137,246	(6,525)	130,721			5
6	Maintenance	53,389	26,856	103,085	183,330		183,330	(544)	182,786			6
7	Other (specify):*							1,806	1,806			7
8	**TOTAL General Services**	576,362	306,046	285,958	1,168,366		1,168,366	(36,069)	1,132,297			8
	B. Health Care and Programs											
9	Medical Director			68,250	68,250		68,250		68,250			9
10	Nursing and Medical Records	1,992,880	171,154	92,119	2,256,153		2,256,153	(45,908)	2,210,245			10
10a	Therapy	118,015			118,015		118,015		118,015			10a
11	Activities	85,753	4,629	2,448	92,830		92,830		92,830			11
12	Social Services	209,758		4,178	213,936		213,936		213,936			12
13	CNA Training											13
14	Program Transportation			2,316	2,316		2,316		2,316			14
15	Other (specify):*							4,149	4,149			15
16	**TOTAL Health Care and Programs**	2,406,406	175,783	169,311	2,751,500		2,751,500	(41,759)	2,709,741			16
	C. General Administration											
17	Administrative	104,497		120,000	224,497		224,497	(64,392)	160,105			17
18	Directors Fees											18
19	Professional Services			369,460	369,460		369,460	(259,158)	110,302			19
20	Dues, Fees, Subscriptions & Promotions			90,545	90,545		90,545	(53,004)	37,541			20
21	Clerical & General Office Expenses	50,297		230,779	281,076		281,076	(87,573)	193,503			21
22	Employee Benefits & Payroll Taxes			406,625	406,625		406,625		406,625			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,477	1,477		1,477	4,557	6,034			24
25	Other Admin. Staff Transportation			5,961	5,961		5,961	8,437	14,398			25
26	Insurance-Prop.Liab.Malpractice			135,229	135,229		135,229	8,120	143,349			26
27	Other (specify):*							5,013	5,013			27
28	**TOTAL General Administration**	154,794		1,360,076	1,514,870		1,514,870	(437,999)	1,076,871			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,137,562	481,829	1,815,345	5,434,736		5,434,736	(515,828)	4,918,908			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 Highwood, Llc #0048330 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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			148,851	148,851		148,851	541,008	689,859			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			61,350	61,350		61,350	737,662	799,012			32
33	Real Estate Taxes			118,948	118,948		118,948	1,885	120,833			33
34	Rent-Facility & Grounds			1,064,000	1,064,000		1,064,000	(1,063,480)	520			34
35	Rent-Equipment & Vehicles			10,456	10,456		10,456	3,882	14,338			35
36	Other (specify):*							0	0			36
37	**TOTAL Ownership**			1,403,605	1,403,605		1,403,605	220,957	1,624,562			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		331,914	718,673	1,050,587		1,050,587	(102,853)	947,734			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			208,805	208,805		208,805		208,805			42
43	Other (specify):*			26,445	26,445		26,445	(26,445)	(0)			43
44	**TOTAL Special Cost Centers**		331,914	953,923	1,285,837		1,285,837	(129,298)	1,156,539			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,137,562	813,743	4,172,873	8,124,178		8,124,178	(424,169)	7,700,009			45

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(7,016)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(175,974)	30		9
10	Interest and Other Investment Income	(1,572)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(478)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(3,426)	21		19
20	Contributions	(48,500)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(144,263)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(132,003)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (513,231)		$	30

BHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	89,062		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 89,062		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (424,169)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS **Page 5A**

Aperion Care Highwood, Llc

ID# **0048330**

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

Ending: **12/31/15**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Advertising / Marketing	$ (25,862)	43	1
2	Promotional Products	(583)	43	2
3	Bank Charges	(18,995)	21	3
4	Theft & Damage Loss	(566)	21	4
5	Vending Income	(1,100)	02	5
6	Bldg. Co. - Amortization - Loan Fees	(3,609)	36	6
7	Bldg. Co. - Bank Charges	(679)	21	7
8	Bldg. Co. - Accounting Fees	(7,125)	19	8
9	PAC Dues	(7,502)	20	9
10	Non-allowable Legal	(17,625)	19	10
11	Additional R&M	729	06	11
12	Capitalize R&M	(4,400)	06	12
13	Bldg. Co. - Home Office Expense	(10,000)	19	13
14	PPA - Pendulum	(296)	19	14
15	Branding Expense	(2,390)	19	15
16	Non-Allowable Building Rent	(32,000)	34	16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(132,003)		49

Aperion Care Highwood, Llc

ID# 0048330

Report Period Beginning: 01/01/15

Ending: 12/31/15

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 **Report Period Beginning:** 01/01/15 **Ending:** 12/31/15

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary				(29,404)								(29,404)	1
2	Food Purchase	(1,578)		175									(1,403)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(7,016)		6			485						(6,525)	5
6	Maintenance	(3,671)		4,160	(1,764)	15	716						(544)	6
7	Other (specify):*			268	1,538								1,806	7
8	**TOTAL General Services**	(12,265)		4,609	(29,630)	15	1,201						(36,069)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			3,769	(49,677)								(45,908)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			269	3,880								4,149	15
16	**TOTAL Health Care and Programs**			4,038	(45,797)								(41,759)	16
	C. General Administration													
17	Administrative			(67,100)		2,708							(64,392)	17
18	Directors Fees													18
19	Professional Services	(37,436)	17,125	(128,479)	696	(107,776)	164	(3,452)					(259,158)	19
20	Fees, Subscriptions & Promotions	(56,002)		1,749	1,193	46	11						(53,004)	20
21	Clerical & General Office Expenses	(167,929)	679	29,944	1,253	47,520	960						(87,573)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			4,225	243	89							4,557	24
25	Other Admin. Staff Transportation			5,002	2,789	647							8,437	25
26	Insurance-Prop.Liab.Malpractice			1,371		6,749							8,120	26
27	Other (specify):*			4,901	112								5,013	27
28	**TOTAL General Administration**	(261,367)	17,804	(148,387)	6,286	(50,018)	1,134	(3,452)					(437,999)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(273,631)	17,804	(139,740)	(69,141)	(50,003)	2,335	(3,452)					(515,828)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **Aperion Care Highwood, Llc** **#** **0048330** **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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	**5 & 5A**	**6**	**6A**	**6B**	**6C**	**6D**	**6E**	**6F**	**6G**	**6H**	**6I**	**(to Sch V, col.7)**	
30	Depreciation	**(175,974)**	**714,484**	**516**	**58**		**1,924**						**541,008**	**30**
31	Amortization of Pre-Op. & Org.													**31**
32	Interest	**(1,572)**	**733,943**	**3,799**	**17**		**1,475**						**737,662**	**32**
33	Real Estate Taxes						**1,885**						**1,885**	**33**
34	Rent-Facility & Grounds	**(32,000)**	**(1,020,000)**	**268**			**(11,748)**						**(1,063,480)**	**34**
35	Rent-Equipment & Vehicles			**2,616**	**418**	**305**	**542**						**3,882**	**35**
36	Other (specify):*	**(3,609)**	**3,609**										**0**	**36**
37	**TOTAL Ownership**	**(213,155)**	**432,036**	**7,200**	**493**	**305**	**(5,922)**						**220,957**	**37**
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													**38**
39	Ancillary Service Centers								**(102,853)**				**(102,853)**	**39**
40	Barber and Beauty Shops													**40**
41	Coffee and Gift Shops													**41**
42	Provider Participation Fee													**42**
43	Other (specify):*	**(26,445)**											**(26,445)**	**43**
44	**TOTAL Special Cost Centers**	**(26,445)**							**(102,853)**				**(129,298)**	**44**
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	**(513,231)**	**449,840**	**(132,540)**	**(68,648)**	**(49,698)**	**(3,587)**	**(3,452)**	**(102,853)**				**(424,169)**	**45**

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES

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

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

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	$ 1,020,000	Highland Park NRC Realty	100.00%	$	$ (1,020,000)	1
2	V	32	Interest	468	Highland Park NRC Realty	100.00%	734,411	733,943	2
3	V	33	Real Estate Taxes	118,949	Highland Park NRC Realty	100.00%	118,949		3
4	V	36	Amortization - Loan Fees		Highland Park NRC Realty	100.00%	3,609	3,609	4
5	V	21	Bank Charges		Highland Park NRC Realty	100.00%	679	679	5
6	V	30	Depreciation		Highland Park NRC Realty	100.00%	714,484	714,484	6
7	V	19	Accounting Fees		Highland Park NRC Realty	100.00%	7,125	7,125	7
8	V	19	Home Office Expense		Highland Park NRC Realty	100.00%	10,000	10,000	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 1,139,417			$ 1,589,257	$ * 449,840	14

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	FOOD	$	APERION CARE	100.00%	$ 175	$ 175	15
16	V	5	UTILITIES		APERION CARE	100.00%	6	6	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE	100.00%	4,160	4,160	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	268	268	18
19	V	10	SALARY- NURSE		APERION CARE	100.00%	3,769	3,769	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	269	269	20
21	V	17	ADMINISTRATIVE		APERION CARE	100.00%	52,900	52,900	21
22	V	19	PROFESSIONAL FEES		APERION CARE	100.00%	10,530	10,530	22
23	V	20	FEES, SUBSCRIPTIONS		APERION CARE	100.00%	1,749	1,749	23
24	V	21	CLERICAL & GENERAL		APERION CARE	100.00%	29,944	29,944	24
25	V	24	SEMINARS		APERION CARE	100.00%	4,225	4,225	25
26	V	25	AUTO AND TRAVEL		APERION CARE	100.00%	5,002	5,002	26
27	V	26	INSURANCE		APERION CARE	100.00%	1,371	1,371	27
28	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	4,901	4,901	28
29	V	30	DEPRECIATION		APERION CARE	100.00%	516	516	29
30	V	32	INTEREST		APERION CARE	100.00%	3,799	3,799	30
31	V	33	REAL ESTATE TAX		APERION CARE	100.00%			31
32	V	34	RENT		APERION CARE	100.00%	268	268	32
33	V	35	EQUIPMENT RENTAL		APERION CARE	100.00%	83	83	33
34	V	35	AUTO LEASE		APERION CARE	100.00%	2,534	2,534	34
35	V	17	MANAGEMENT FEE	120,000	APERION CARE	100.00%		(120,000)	35
36	V	19	HOME OFFICE	132,669	APERION CARE	100.00%		(132,669)	36
37	V	19	DATA PROCESSING	6,340	APERION CARE	100.00%		(6,340)	37
38	V								38
39	Total			$ 259,009			$ 126,469	$ * (132,540)	39

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	DIETARY	$	APERION CONSULTING	100.00%	$ 7,141	$ 7,141	15
16	V	5	UTILITIES		APERION CONSULTING	100.00%			16
17	V	6	REPAIRS & MAINTENANCE		APERION CONSULTING	100.00%	4,666	4,666	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING	100.00%	1,538	1,538	18
19	V	10	SALARY NURSE		APERION CONSULTING	100.00%	29,673	29,673	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING	100.00%	3,880	3,880	20
21	V	17	ADMINISTRATIVE		APERION CONSULTING	100.00%			21
22	V	19	PROFESSIONAL FEES		APERION CONSULTING	100.00%	696	696	22
23	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING	100.00%	1,193	1,193	23
24	V	21	CLERICAL & GENERAL		APERION CONSULTING	100.00%	1,253	1,253	24
25	V	24	SEMINARS		APERION CONSULTING	100.00%	243	243	25
26	V	25	AUTO AND TRAVEL		APERION CONSULTING	100.00%	2,789	2,789	26
27	V	26	INSURANCE		APERION CONSULTING	100.00%			27
28	V	27	EMP. BEN.-GEN. ADMIN.		APERION CONSULTING	100.00%	112	112	28
29	V	30	DEPRECIATION		APERION CONSULTING	100.00%	58	58	29
30	V	32	INTEREST		APERION CONSULTING	100.00%	17	17	30
31	V	33	REAL ESTATE TAX		APERION CONSULTING	100.00%			31
32	V	34	RENT		APERION CONSULTING	100.00%			32
33	V	35	AUTO LEASE		APERION CONSULTING	100.00%	418	418	33
34	V	10	CONSULTING	79,350	APERION CONSULTING	100.00%		(79,350)	34
35	V	01	DIETICIAN	36,545	APERION CONSULTING	100.00%		(36,545)	35
36	V	06	PAINTER	3,680	APERION CONSULTING	100.00%		(3,680)	36
37	V	06	PROJECT MANAGER	2,750	APERION CONSULTING	100.00%		(2,750)	37
38	V								38
39	Total			$ 122,325			$ 53,677	$ * (68,648)	39

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	REPAIRS & MAINTENANCE		APERION FINANCIAL	100.00%	15	$ 15	15
16	V	17	ADMINISTRATIVE		APERION FINANCIAL	100.00%	2,708	2,708	16
17	V	19	PROFESSIONAL FEES		APERION FINANCIAL	100.00%	771	771	17
18	V	20	FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	46	46	18
19	V	21	CLERICAL & GENERAL		APERION FINANCIAL	100.00%	47,520	47,520	19
20	V	24	SEMINARS		APERION FINANCIAL	100.00%	89	89	20
21	V	25	AUTO AND TRAVEL		APERION FINANCIAL	100.00%	647	647	21
22	V	26	INSURANCE		APERION FINANCIAL	100.00%	6,749	6,749	22
23	V	35	EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	305	305	23
24	V	19	HOME OFFICE EXPENSE	108,547	APERION FINANCIAL	100.00%		(108,547)	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			$ 108,547			$ 58,849	$ * (49,698)	39

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	$	8131 N. MONTICELLO, LLC	100.00%	$ 485	$ 485	15
16	V	6	REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		716	716	16
17	V	19	PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		164	164	17
18	V	20	DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		11	11	18
19	V	21	OFFICE EXPENSE		8131 N. MONTICELLO, LLC		960	960	19
20	V	30	DEPRECIATION		8131 N. MONTICELLO, LLC		1,924	1,924	20
21	V	32	INTEREST EXPENSE		8131 N. MONTICELLO, LLC		1,475	1,475	21
22	V	34	RENT		8131 N. MONTICELLO, LLC		520	520	22
23	V	35	EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		542	542	23
24	V	33	REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		1,885	1,885	24
25	V								25
26	V	34	RENT	12,000	8131 N. MONTICELLO, LLC			(12,000)	26
27	V	34	RENT	268	8131 N. MONTICELLO, LLC			(268)	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			$ 12,268			$ 8,681	$ * (3,587)	39

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Payroll Services	$ 13,276	ProPay HR LLC	12.00%	$ 9,824	$ (3,452)	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			$ 13,276			$ 9,824	$ * (3,452)	39

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy Services	$ 714,257	Renewal Rehab	100.00%	$ 611,404	$ (102,853)	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			$ 714,257			$ 611,404	$ * (102,853)	39

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	YOSEF MEYSTEL	0.10%	Aperion Care Amboy	Amboy	HIGHLAND PARK NRC REALTY	SKOKIE	BUILDING COMPANY	1
2	NRC INVESTMENT GROUP	99.90%	Aperion Care Midlothian	Midlothian	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3			River Crossing Rehab	Galesburg	PROPAY	EVANSTON	PAYROLL SERVICES	3
4			Aperion Care Dolton	Dolton	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	4
5			Riverwood Rehab	East Moline	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	5
6			Apetion Care Bridgeport	Bridgeport	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	6
7			Aperion Care Springfield	Springfield	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	7
8			Aperion Care Jacksonville	Jacksonville	APERION ESTATES PERU	PERU, IN	ALF	8
9			Aperion Care Evanston	Evanston	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	9
10			Aperion Care St. Elmo	St. Elmo	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 Litchfield	Litchfield				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			The Arbors at Michigan City	Michigan City, IN				21
22			Aperion Care Demotte	Demotte,IN				22
23			Aperion Care Kokomo	Kokomo, IN				23
24			Aperion Care Peru	Peru, IN				24
25			Aperion Care Tolleston Park	Gary, IN				25
26			Aperion Care Valparaiso	Valparaiso, IN				26
27			Aperion Care Hidden Lake	St. Louis, MO				27
28			Aperion Care Elgin	Elgin				28
29			Aperion Care Toluca	Toluca				29
30			Aperion Care Colfax	Colfax				30

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

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			Aperion Care Bloomington	Bloomington				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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Owner	Administrative	0.10%	See Attached	1.30	3.25%	Alloc. Salary	$ 6,662	17-07	1
2	Jay Meystel	Relative	Administrative	0%	See Attached	0.70	1.75%	Alloc. Salary	1,032	17-07	2
3	Joel Meystel	Relative	Administrative	0%	See Attached	0.70	3.50%	Alloc. Salary	1,950	17-07	3
4	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.10	3.03%	Alloc. Salary	786	21-07	4
5	Shimon Meystel	Relative	Clerical	0%	See Attached	1.30	3.25%	Alloc. Salary	140	21-07	5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	$ 10,570		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 Highwood, Llc # 0048330 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 [X]

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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 Highwood, Llc # 0048330 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 [X] 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	925,063	39	$ 5,257	$	30,812	$ 175	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39	179		30,812	6	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	124,883	112,788	30,812	4,160	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	8,040		30,812	268	4
5	10	SALARY- NURSE	ACTUAL CENSUS	925,063	39	113,170	113,170	30,812	3,769	5
6	15	PAYROLL TAXES/GROUP INSU	ACTUAL CENSUS	925,063	39	8,067		30,812	269	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	1,588,216	1,274,084	30,812	52,900	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	316,131		30,812	10,530	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	52,521		30,812	1,749	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	899,005	810,120	30,812	29,944	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	126,855		30,812	4,225	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	150,166		30,812	5,002	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39	41,165		30,812	1,371	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	147,150		30,812	4,901	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	15,480		30,812	516	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	114,048		30,812	3,799	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			30,812		17
18	34	RENT	ACTUAL CENSUS	925,063	39	8,054		30,812	268	18
19	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	2,485		30,812	83	19
20	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	76,069		30,812	2,534	20
21										21
22										22
23										23
24										24
25	TOTALS					$ 3,796,942	$ 2,310,162		$ 126,469	25

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 [X] 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	DIETARY	ACTUAL CENSUS	925,063	39	$ 214,389	$ 214,389	30,812	$ 7,141	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39			30,812		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	140,088	138,625	30,812	4,666	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	46,162		30,812	1,538	4
5	10	SALARY NURSE	ACTUAL CENSUS	925,063	39	890,856	890,856	30,812	29,673	5
6	15	PAYROLL TAXES/GROUP INSU	ACTUAL CENSUS	925,063	39	116,493		30,812	3,880	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39			30,812		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	20,901		30,812	696	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	35,826		30,812	1,193	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	37,620	25,723	30,812	1,253	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	7,289		30,812	243	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	83,735		30,812	2,789	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39			30,812		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	3,364		30,812	112	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	1,739		30,812	58	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	508		30,812	17	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			30,812		17
18	34	RENT	ACTUAL CENSUS	925,063	39			30,812		18
19	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	12,556		30,812	418	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,611,525	$ 1,269,593		$ 53,677	25

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	457		30,812	15	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	81,303	30,812	2,708	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144		30,812	771	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382		30,812	46	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	1,383,575	30,812	47,520	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672		30,812	89	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412		30,812	647	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628		30,812	6,749	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143		30,812	305	9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,766,837	$ 1,464,878		$ 58,849	25

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 [X] 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	925,063	39	$ 14,551	$	30,812	$ 485	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508		30,812	716	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910		30,812	164	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320		30,812	11	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813		30,812	960	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774		30,812	1,924	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281		30,812	1,475	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600		30,812	520	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285		30,812	542	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595		30,812	1,885	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	$		$ 8,681	25

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 [X] 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 Street
City / State / Zip Code: Evanston, IL 60202
Phone Number: ((847) 905-3268
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct			$	$		$ 9,824	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					$	$		$ 9,824	25

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 [X] 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: Evanston, Illinois 60202
Phone Number: ((847) 673-6767
Fax Number: ((847) 673-6768

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct			$	$		$ 611,404	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					$	$		$ 611,404	25

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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 Highwood, Llc # 0048330 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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 Highwood, Llc # 0048330 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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 Highwood, Llc # 0048330 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	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Lake Forest Bank & Trust		X	Mortgage			$	$ 9,280,000	5.31.16	6.5000	$ 609,902	1
2	Lake Forest Bank & Trust		X	Loan Payable				856,357			124,508	2
3												3
4												4
5												5
	Working Capital											
6	Lake Forest Bank & Trust		X	Line of Credit				1,047,793			58,418	6
7												7
8												8
9	TOTAL Facility Related						$	$ 11,184,150			$ 792,828	9
	B. Non-Facility Related*											
10	Interest Income		X								(1,572)	10
11	Insurance Interest		X								2,932	11
12	Interest Income - Bldg Co.		X								(468)	12
13	See Supplemental Schedule										5,291	13
14	TOTAL Non-Facility Related						$	$			$ 6,183	14
15	TOTALS (line 9+line14)						$	$ 11,184,150			$ 799,011	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 Highwood, Llc # 0048330 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				
	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 Care	X					$	$			$ 3,799	15
16	Allocated Aperion Consulting	X									17	16
17	Allocated 8131 N Monticello	X									1,475	17
18												18
19												19
20	TOTAL Non-Facility Related										5,291	20

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Aperion Care Highwood, Llc **#** 0048330 **Report Period Beginning:** 01/01/15 **Ending:** 12/31/15

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2014 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 113,852	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.)		$ 118,285	2
3. Under or (over) accrual (line 2 minus line 1).		$ 4,433	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 116,400	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 120,833	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2010	49,195	8
	2011	55,432	9
	2012	111,063	10
	2013	113,851	11
	2014	116,400	12

2015 Accrual = 2014 Taxes Paid
Allocated from 8131 N Monticello = $1,885

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2014	$	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.

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Highwood, Llc COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0048330

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2014 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 2014.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	16-15-427-002	Long Term Care Property	$ 116,399.75	$ 116,399.75
2.	10-23-325-045-0000	Home Office Allocation	$ 64,606.75	$ 1,889.80
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 181,006.50	$ 118,289.55

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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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:** 2000 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 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. 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 Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Highwood, Llc COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0048330

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 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 2000.

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

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 & 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 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 26,802 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (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? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (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 [X] 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		2006	$ 627,000	1
2	Allocated from 8131 N Monticello			2,964	2
3	TOTALS			$ 629,964	3

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	104		2007	1961	$ 3,407,107	$ 714,484	35	$ 97,346	$ (617,138)	$ 881,658	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2007	104,937		20	9,751	9,751	87,149	9
10	Various			2008	26,276		20	595	595	24,529	10
11	Various			2009	22,285		20	1,381	1,381	13,683	11
12	Various			2010	258,593		20	20,040	20,040	133,871	12
13	Various			2011	213,375		20	10,669	10,669	51,006	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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 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
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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	Related Building Company (Pages 12F & 12G)		9,501,814			475,091	475,091	2,426,620	67
68	Related Party Allocations (Pages 12H & 12I)		36,539	2,009		1,267	(742)	6,722	68
69	Financial Statement Depreciation			148,851			(148,851)		69
70	TOTAL (lines 4 thru 69)		$ 13,570,926	$ 865,344		$ 616,139	$ (249,205)	$ 3,625,238	70

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 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	Totals from Page 12A, Carried Forward		$ 13,570,926	$ 865,344		$ 616,139	$ (249,205)	$ 3,625,238	1
2	Counter, Wallcovering	2012	4,356		20	436	436	1,706	2
3	Trees	2012	5,200		20	347	347	1,214	3
4	Dining Room	2012	4,501		20	450	450	1,650	4
5	Mechanical Screens	2012	8,500		20	1,700	1,700	6,800	5
6	Steel Railings	2013	3,630		20	726	726	2,178	6
7	Grading Of Park Area	2013	12,000		20	800	800	2,400	7
8	Security System	2013	4,460		20	892	892	2,527	8
9	Lobby Side Panels, Dining Room Walls, Resident Room Bathroom	2013	18,521		20	926	926	2,084	9
10	Fox Valley Pull Stations, Fire Alarm System	2014	2,950		20	148	148	295	10
11	Fox Valley Fire Alarm System Related Equiptment	2014	3,484		20	174	174	348	11
12	Installed Seatwall, Columns For Signage, Signage, And Plants	2015	18,614		20	776	776	776	12
13	Constructed Custom Two Tiered Pergola	2015	39,981		20	1,666	1,666	1,666	13
14	Installed 2 More Stone Columns And Drainage Pipes	2015	9,489		20	791	791	791	14
15	Installed Drain Tile Along Entire Location	2015	19,850		20	331	331	331	15
16	Nurse Station	2015	3,968		20	17	17	17	16
17	Installation Of Cat5E Cable On The First Floor	2015	4,400		20	220	220	220	17
18	Installed Floor Tile And Ceramic Wall Tile Over Durock In Hall A	2015	8,250		20	413	413	413	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)		$ 13,743,078	$ 865,344		$ 626,950	$ (238,394)	$ 3,650,653	34

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 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	Totals from Page 12B, Carried Forward		$ 13,743,078	$ 865,344		$ 626,950	$ (238,394)	$ 3,650,653	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
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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)		$ 13,743,078	$ 865,344		$ 626,950	$ (238,394)	$ 3,650,653	34

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 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	Totals from Page 12C, Carried Forward		$ 13,743,078	$ 865,344		$ 626,950	$ (238,394)	$ 3,650,653	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
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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)		$ 13,743,078	$ 865,344		$ 626,950	$ (238,394)	$ 3,650,653	34

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 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	Totals from Page 12D, Carried Forward		$ 13,743,078	$ 865,344		$ 626,950	$ (238,394)	$ 3,650,653	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
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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)		$ 13,743,078	$ 865,344		$ 626,950	$ (238,394)	$ 3,650,653	34

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 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	Building Company		$	$		$	$	$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Chandalier, Wallcovering, Flooring, Tile, Handrails	2010	190,983		20	9,549	9,549	57,295	9
10	Walls, Repair Cracks, Floor Prep	2010	5,634		20	282	282	1,690	10
11	Flooring, Chandalier, Cove Base	2010	90,707		20	4,535	4,535	27,212	11
12	Blinds, Ramp, Flooring, Cornice, Painting	2010	113,000		20	5,650	5,650	33,900	12
13	VCT & Cove Base, Flooring, Cabinetry, Painting	2010	270,481		20	13,524	13,524	81,144	13
14	Elevator Floor, Granite Wall Caps, Floor Prep, Window Treatmer	2010	20,443		20	1,022	1,022	6,133	14
15	Porcelain Tile, Wallcovering, Custom Reception Desk	2010	18,851		20	943	943	5,655	15
16	Sink Cabinet, Flooring	2010	7,862		20	393	393	2,359	16
17	Flooring, Wallcovering, Cove Base, Handrails, Room Signage	2010	101,919		20	5,096	5,096	30,576	17
18	Handrails, VCT, Flooring, Cubicle Tracks/Curtains, Painting	2010	203,450		20	10,173	10,173	61,035	18
19	Vinyl Cove Base, Corner Guards	2011	1,850		20	92	92	462	19
20	Corner Guards, VCT, Flooring, Signage	2011	44,933		20	2,247	2,247	11,233	20
21	Flooring, Bathroom Mirrors, Window Treatments, Cubicle Track	2011	53,302		20	2,665	2,665	13,326	21
22	Wall Sconces	2011	2,391		20	120	120	598	22
23	Additional Construction Costs	2011	81,620		20	4,081	4,081	20,405	23
24	General Construction on Building	2011	7,849,388		20	392,469	392,469	1,962,347	24
25	SAS Architect Fees	2011	445,000		20	22,250	22,250	111,250	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 9,501,814	$		$ 475,091	$ 475,091	$ 2,426,620	34

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 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	Totals from Page 12F, Carried Forward		$ 9,501,814	$		$ 475,091	$ 475,091	$ 2,426,620	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 9,501,814	$		$ 475,091	$ 475,091	$ 2,426,620	34

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 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	Related Party		$	$		$	$	$	1
2	Buildings:								2
3	Allocated from 8131 N Monticello	2010	23,033	685	35	591	(94)	3,224	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	992	80	20	50	(30)	298	9
10	Allocated from Aperion Care	2012	281	11	20	14	3	56	10
11	Allocated from Aperion Care	2013	120	7	20	6	(1)	18	11
12									12
13	Allocated from 8131 N Monticello	2010	10,318	1,226	20	516	(710)	2,857	13
14	Allocated from 8131 N Monticello	2013	1,795		20	90	90	269	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)		$ 36,539	$ 2,009		$ 1,267	$ (742)	$ 6,722	34

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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 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	Totals from Page 12H, Carried Forward		$ 36,539	$ 2,009		$ 1,267	$ (742)	$ 6,722	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 36,539	$ 2,009		$ 1,267	$ (742)	$ 6,722	34

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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	$ 448,943	$ 142	$ 52,298	$ 52,156	10	$ 283,384	71
72	Current Year Purchases	75,121	160	10,248	10,088	10	10,248	72
73	Fully Depreciated Assets	90,197				10	90,197	73
74								74
75	TOTALS	$ 614,261	$ 302	$ 62,546	$ 62,244		$ 383,829	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	$ 46,762	$	$	$	5	$ 46,762	76
77		Allocated from Aperion Care	2014	1,050	138	210	72	5	351	77
78		Allocated from Aperion Consultir	2015	772	50	154	104	5	154	78
79										79
80	TOTALS			$ 48,584	$ 188	$ 364	$ 176		$ 47,267	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)	$ 15,035,887	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 865,834	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 689,860	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (175,974)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 4,081,749	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	Nevin Hedlund	$ 3,156	92
93			93
94			94
95		$ 3,156	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.

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	Allocated from 8131 N Monticello				520			5
6								6
7	TOTAL				$ 520 **			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: ____ *

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	$

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: $ 11,385 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		$	$ 2,534	17
18	Allocated from Aperion Consulting			418	18
19					19
20					20
21	TOTAL		$	$ 2,952	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.

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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.

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

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

		1	2		3	4	5	6	7	8	
	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		$		$ 261,057	$		$ 261,057	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				97,388			97,388	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	39 - 03	hrs				355,812			355,812	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					288,892		288,892	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Other (specify):										12
13	Other (specify): See Supplemental						4,416	43,022		47,438	13
14	TOTAL				$		$ 718,673	$ 331,914		$ 1,050,587	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.

STATE OF ILLINOIS

Facility Name & ID Number Aperion Care Highwood, Llc **#** 0048330 **Report Period Beginning:** 01/01/15 **Ending:** 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*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 750	$ 54,894	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,000,159	2,000,159	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	167,128	167,128	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		70,000	8
9	Other(specify):	171,684	871,122	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,339,721	$ 3,163,303	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		627,000	13
14	Buildings, at Historical Cost		3,407,107	14
15	Leasehold Improvements, at Historical Cost	894,268	9,192,762	15
16	Equipment, at Historical Cost	563,420	2,612,043	16
17	Accumulated Depreciation (book methods)	(853,860)	(4,725,140)	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):	1,183,156	1,003,156	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,786,984	$ 12,116,928	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,126,705	$ 15,280,231	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 564,746	$ 564,746	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,047,793	1,047,793	29
30	Accrued Salaries Payable	204,700	204,700	30
31	Accrued Taxes Payable (excluding real estate taxes)	3,665	3,665	31
32	Accrued Real Estate Taxes(Sch.IX-B)	116,400	116,400	32
33	Accrued Interest Payable	2,512	71,366	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	52,183	1,935,436	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,991,999	$ 3,944,106	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		10,136,357	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	666,267	666,267	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 666,267	$ 10,802,624	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,658,266	$ 14,746,730	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,468,439	$ 533,501	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,126,705	$ 15,280,231	48

***(See instructions.)**

Facility Name & ID Number Aperion Care Highwood, Llc **#** 0048330 **Report Period Beginning:** 01/01/15 **Ending:** 12/31/15

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,531,316	1
2	Restatements (describe):		2
3			3
4	Rounding	6	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,531,322	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(62,883)	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	( )	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)**	$ (62,883)	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)**	$ 1,468,439	24 *

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 7,656,005	1
2	Discounts and Allowances for all Levels	172,550	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,828,555	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	171,435	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 171,435	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	33,871	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	3,854	19
20	Radiology and X-Ray	1,154	20
21	Other Medical Services	19,754	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 58,633	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,572	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,572	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	1,100	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,100	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 8,061,295	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,168,366	31
32	Health Care	2,751,500	32
33	General Administration	1,514,870	33
	B. Capital Expense		
34	Ownership	1,403,605	34
	C. Ancillary Expense		
35	Special Cost Centers	1,077,032	35
36	Provider Participation Fee	208,805	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 8,124,178	40
41	**Income before Income Taxes (line 30 minus line 40)****	(62,883)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (62,883)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,966,050	44
45	Private Pay - Net Inpatient Revenue	1,752,620	45
46	Medicare - Net Inpatient Revenue	2,880,942	46
47	Other-(specify) Insurance	228,943	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,828,555	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 Highwood, Llc # 0048330 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 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,952	2,032	$ 97,528	$ 48.00	1
2	Assistant Director of Nursing	322	322	12,384	38.46	2
3	Registered Nurses	16,928	17,767	602,166	33.89	3
4	Licensed Practical Nurses	17,737	18,553	504,117	27.17	4
5	CNAs & Orderlies	50,464	54,906	742,419	13.52	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,187	6,916	118,015	17.06	8
9	Activity Director	1,960	2,058	37,460	18.20	9
10	Activity Assistants	4,918	5,320	48,293	9.08	10
11	Social Service Workers	8,397	8,813	209,758	23.80	11
12	Dietician					12
13	Food Service Supervisor	2,027	2,115	58,999	27.90	13
14	Head Cook	4,294	4,624	71,202	15.40	14
15	Cook Helpers/Assistants	17,676	18,925	188,197	9.94	15
16	Dishwashers					16
17	Maintenance Workers	1,896	2,080	53,389	25.67	17
18	Housekeepers	11,715	13,071	136,385	10.43	18
19	Laundry	5,369	6,261	68,190	10.89	19
20	Administrator	1,920	2,233	104,497	46.80	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,164	4,721	50,297	10.65	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	2,321	2,497	34,266	13.72	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	160,247	173,214	$ 3,137,562 *	$ 18.11	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	664	$ 36,545	01-03	35
36	Medical Director	Monthly	68,250	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	1,122	79,350	10-03	38
39	Pharmacist Consultant	Monthly	8,112	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	57	2,448	11-03	44
45	Social Service Consultant	59	4,178	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,902	$ 198,883		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	93	$ 4,657	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	93	$ 4,657		53

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Sarah Jakoubek (Term 12/16/15)	Administrator	0	$ 88,822
Diane Androvich (Start 10/28/15)	Administrator	0	15,675
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 104,497

B. Administrative - Other

Description	Amount
Management Fees - Aperion Care	$ 120,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 120,000
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Joint Commission	Accreditation	$ 2,300
Achieve Accrediation	Accreditation	9,549
Osborn Visual Solutions	Branding	2,390
Wescom Solutions	E.H.R. Software	15,254
National Datacare Corporation	Financial Software	2,700
Medifax-EDI	Data Processing	7,010
Galaxy Hosted Software	Clinical Software	11,150
E-Health Data Solutions	MDS Software	4,500
Creative Technology Solutions	Data Processing	12,998
Aperion Care Inc	Data Processing	6,340
Aperion Care Inc	Home Office Expense	132,669
See Supplemental Schedule		162,601
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 369,461

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 41,510
Unemployment Compensation Insurance	18,458
FICA Taxes	236,522
Employee Health Insurance	87,910
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Pension Fund	21,319
Employee Physicals	400
Employee Benefits - Other	505
TOTAL (agree to Schedule V, line 22, col.8)	$ 406,626

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	2,589
Health Care Worker Background Check	
(Indicate # of checks performed 163)	1,630
Patient Background Checks	
Dues and Subscriptions	25,328
Licenses and Permits	4,995
Allocated from Aperion Care	1,749
Allocated from Aperion Consulting	1,193
See Supplemental Schedule	57
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 37,541

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,477
Allocated from Aperion Care	4,225
Allocated from Aperion Consulting	243
See Supplemental Schedule	89
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 6,034

**See instructions.

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 Report Period Beginning: 01/01/15 Ending: 12/31/15

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **ICLTC $22,734**

(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. $ **30,142** 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. $ **208,805**
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. $ ____ 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.