

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094 Report Period Beginning: 01/01/17 Ending: 12/31/17

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	113	Skilled (SNF)	113	41,245	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	113	TOTALS	113	41,245	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	23,549		4,190	27,739	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	23,549		4,190	27,739	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 67.25%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 09/01/2010

J. Was the facility purchased or leased after January 1, 1978?
YES Date 09/01/2010 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 113 and days of care provided 1,246

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number Aperion Care Jacksonville, Llc # 0051094 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	192,163	20,227	10,974	223,364		223,364	7,282	230,646		1
2	Food Purchase		170,884		170,884		170,884	(672)	170,212		2
3	Housekeeping	101,390	16,631		118,021		118,021		118,021		3
4	Laundry	45,163	14,678		59,841		59,841		59,841		4
5	Heat and Other Utilities			107,407	107,407		107,407	(11,245)	96,162		5
6	Maintenance	30,470	24,787	70,586	125,843		125,843	11,481	137,324		6
7	Other (specify):*							2,474	2,474		7
8	TOTAL General Services	369,186	247,207	188,967	805,360		805,360	9,321	814,681		8
	B. Health Care and Programs										
9	Medical Director			21,900	21,900		21,900		21,900		9
10	Nursing and Medical Records	1,547,795	107,616	137,019	1,792,430		1,792,430	(86,387)	1,706,043		10
10a	Therapy	30,413	519	786	31,718		31,718		31,718		10a
11	Activities	102,270	3,338	4,688	110,296		110,296		110,296		11
12	Social Services	142,332		1,314	143,646		143,646		143,646		12
13	CNA Training										13
14	Program Transportation			2,558	2,558		2,558		2,558		14
15	Other (specify):*							3,703	3,703		15
16	TOTAL Health Care and Programs	1,822,810	111,473	168,265	2,102,548		2,102,548	(82,684)	2,019,864		16
	C. General Administration										
17	Administrative	72,651		119,620	192,271		192,271	(75,391)	116,880		17
18	Directors Fees										18
19	Professional Services			264,349	264,349	(125)	264,224	(141,783)	122,440		19
20	Dues, Fees, Subscriptions & Promotions			104,760	104,760		104,760	(62,511)	42,249		20
21	Clerical & General Office Expenses	60,600		252,422	313,022		313,022	(102,996)	210,026		21
22	Employee Benefits & Payroll Taxes			513,024	513,024		513,024		513,024		22
23	Inservice Training & Education										23
24	Travel and Seminar			8,901	8,901		8,901	1,318	10,219		24
25	Other Admin. Staff Transportation			19,261	19,261		19,261	1,962	21,223		25
26	Insurance-Prop.Liab.Malpractice			91,724	91,724		91,724	1,484	93,208		26
27	Other (specify):*							12,459	12,459		27
28	TOTAL General Administration	133,251		1,374,061	1,507,312	(125)	1,507,187	(365,458)	1,141,729		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,325,247	358,680	1,731,293	4,415,220	(125)	4,415,095	(438,821)	3,976,274		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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			252,357	252,357		252,357	(13,065)	239,292		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			30,515	30,515		30,515	110,322	140,837		32
33	Real Estate Taxes			31,767	31,767	125	31,892	1,055	32,948		33
34	Rent-Facility & Grounds			268,000	268,000		268,000	(268,000)			34
35	Rent-Equipment & Vehicles			10,478	10,478		10,478	3,343	13,821		35
36	Other (specify):*			10,920	10,920		10,920	(10,920)			36
37	TOTAL Ownership			604,037	604,037	125	604,162	(177,265)	426,897		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		95,123	218,019	313,142		313,142	(7,702)	305,440		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			219,986	219,986		219,986		219,986		42
43	Other (specify):*			18,710	18,710		18,710	(18,710)			43
44	TOTAL Special Cost Centers		95,123	456,715	551,838		551,838	(26,412)	525,426		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,325,247	453,803	2,792,045	5,571,095		5,571,095	(642,498)	4,928,597		45

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

Aperion Care Jacksonville, Llc

ID# 0051094

Report Period Beginning: 01/01/17

Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing Expense	\$ (14,820)	43	1
2	Promotional Products	(3,265)	43	2
3	Bank Charges	(5,979)	21	3
4	Theft & Damage Loss	(221)	21	4
5	Amortization	(10,920)	36	5
6	Vending Commissions	(728)	02	6
7	Bldg Co - Accounting Fees	(8,025)	19	7
8	Bldg Co - Amortization	(18,205)	36	8
9	Bldg Co - State Replacement Tax	(380)	21	9
10	Bldg Co - Legal Fees	(269)	19	10
11	Bldg Co - Licenses & Fees	(668)	20	11
12	Additional R&M	10,567	06	12
13	Bldg Co - Bookkeeping Fees	(5,000)	19	13
14	Non Allowable Seminar	(386)	24	14
15	PAC Dues	(7,542)	20	15
16	Non Allowable Legal	(7,431)	19	16
17	Credit Card Processing	(41)	21	17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(73,313)		49

Aperion Care Jacksonville, Llc

ID# 0051094

Report Period Beginning: 01/01/17

Ending: 12/31/17

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 Jacksonville, Llc# 0051094

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				7,282								7,282	1
2	Food Purchase	(728)		54		2							(672)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(12,045)		(9)			809						(11,245)	5
6	Maintenance	10,567		821	(1,534)		1,627						11,481	6
7	Other (specify):*			34	2,190		250						2,474	7
8	TOTAL General Services	(2,206)		900	7,938	2	2,686						9,321	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			6,215	(92,602)								(86,387)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			314	3,389								3,703	15
16	TOTAL Health Care and Programs			6,529	(89,213)								(82,684)	16
	C. General Administration													
17	Administrative			(77,547)		2,156							(75,391)	17
18	Directors Fees													18
19	Professional Services	(20,725)	13,294	(44,181)	(4,841)	(87,153)	5,713		(3,890)				(141,783)	19
20	Fees, Subscriptions & Promotions	(69,333)	668	4,146	1,574	424	10						(62,511)	20
21	Clerical & General Office Expenses	(206,852)	380	29,543	5,630	66,882	1,421						(102,996)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(386)		1,005	585	114							1,318	24
25	Other Admin. Staff Transportation			791	1,116	55							1,962	25
26	Insurance-Prop.Liab.Malpractice			1,484									1,484	26
27	Other (specify):*			3,417	748	8,294							12,459	27
28	TOTAL General Administration	(297,296)	14,342	(81,342)	4,813	(9,228)	7,144		(3,890)				(365,458)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(299,502)	14,342	(73,913)	(76,462)	(9,226)	9,831		(3,890)				(438,821)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/17

Ending:

12/31/17

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	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(45,151)	19,267	1,075	193	237	11,314						(13,065)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(5,103)	110,117	2,745	13	(333)	2,884						110,322	32
33	Real Estate Taxes						1,055						1,055	33
34	Rent-Facility & Grounds		(240,000)				(28,000)						(268,000)	34
35	Rent-Equipment & Vehicles			2,090	306	286	661						3,343	35
36	Other (specify):*	(29,125)	18,205										(10,920)	36
37	TOTAL Ownership	(79,379)	(92,411)	5,910	512	189	(12,087)						(177,265)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(7,702)					(7,702)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(18,085)			(625)								(18,710)	43
44	TOTAL Special Cost Centers	(18,085)			(625)			(7,702)					(26,412)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(396,966)	(78,069)	(68,003)	(76,575)	(9,037)	(2,256)	(7,702)	(3,890)				(642,498)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rental Income	\$ 240,000	1021 North Church Street, LLC	100.00%	\$	(240,000)	1
2	V	33 Real Estate Taxes	31,980	1021 North Church Street, LLC	100.00%	31,980		2
3	V	36 Amortization		1021 North Church Street, LLC	100.00%	18,205	18,205	3
4	V	19 Bookkeeping Fees		1021 North Church Street, LLC	100.00%	5,000	5,000	4
5	V	30 Depreciation Expense		1021 North Church Street, LLC	100.00%	19,267	19,267	5
6	V	32 Interest	8	1021 North Church Street, LLC	100.00%	110,125	110,117	6
7	V	19 Accounting		1021 North Church Street, LLC	100.00%	8,025	8,025	7
8	V	21 State Replacement Tax		1021 North Church Street, LLC	100.00%	380	380	8
9	V	19 Legal Fees		1021 North Church Street, LLC	100.00%	269	269	9
10	V	20 Licenses & Fees		1021 North Church Street, LLC	100.00%	668	668	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 271,988			\$ 193,919	\$ * (78,069)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	2 FOOD	\$	APERION CARE, INC.	100.00%	\$ 54	\$ 54 15
16	V	5 UTILITIES		APERION CARE, INC.	100.00%	(9)	(9) 16
17	V	6 MAINTENANCE SALARY		APERION CARE, INC.	100.00%	674	674 17
18	V	6 REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	147	147 18
19	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	34	34 19
20	V	10 SALARY- NURSE		APERION CARE, INC.	100.00%	6,215	6,215 20
21	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	314	314 21
22	V	17 ADMINISTRATIVE SALARIES		APERION CARE, INC.	100.00%	37,061	37,061 22
23	V	17 MANAGEMENT FEES		APERION CARE, INC.	100.00%	5,012	5,012 23
24	V	19 PROFESSIONAL FEES		APERION CARE, INC.	100.00%	3,277	3,277 24
25	V	20 FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	4,146	4,146 25
26	V	21 CLERICAL SALARY		APERION CARE, INC.	100.00%	28,503	28,503 26
27	V	21 CLERICAL & GENERAL		APERION CARE, INC.	100.00%	1,040	1,040 27
28	V	24 SEMINARS		APERION CARE, INC.	100.00%	1,005	1,005 28
29	V	25 AUTO AND TRAVEL		APERION CARE, INC.	100.00%	791	791 29
30	V	26 INSURANCE		APERION CARE, INC.	100.00%	1,484	1,484 30
31	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	3,417	3,417 31
32	V	30 DEPRECIATION		APERION CARE, INC.	100.00%	1,075	1,075 32
33	V	32 INTEREST		APERION CARE, INC.	100.00%	2,745	2,745 33
34	V	35 AUTO LEASE		APERION CARE, INC.	100.00%	2,073	2,073 34
35	V	35 EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	18	18 35
36	V	17 MANAGEMENT FEE	119,620	APERION CARE, INC.	100.00%		(119,620) 36
37	V	19 HOME OFFICE	47,458	APERION CARE, INC.	100.00%		(47,458) 37
38	V						
39	Total		\$ 167,078			\$ 99,075	\$ * (68,003) 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1		APERION CONSULTING, LLC	100.00%	\$ 7,282	\$	7,282	15
16	V	6		APERION CONSULTING, LLC	100.00%	8,162		8,162	16
17	V	6		APERION CONSULTING, LLC	100.00%	4		4	17
18	V	7		APERION CONSULTING, LLC	100.00%	2,190		2,190	18
19	V	10		APERION CONSULTING, LLC	100.00%	29,948		29,948	19
20	V	15		APERION CONSULTING, LLC	100.00%	3,389		3,389	20
21	V	19		APERION CONSULTING, LLC	100.00%	1,059		1,059	21
22	V	20		APERION CONSULTING, LLC	100.00%	1,574		1,574	22
23	V	21		APERION CONSULTING, LLC	100.00%	5,630		5,630	23
24	V	24		APERION CONSULTING, LLC	100.00%	585		585	24
25	V	25		APERION CONSULTING, LLC	100.00%	1,116		1,116	25
26	V	27		APERION CONSULTING, LLC	100.00%	748		748	26
27	V	30		APERION CONSULTING, LLC	100.00%	193		193	27
28	V	32		APERION CONSULTING, LLC	100.00%	13		13	28
29	V	35		APERION CONSULTING, LLC	100.00%	306		306	29
30	V								30
31	V								31
32	V								32
33	V	10	122,550	APERION CONSULTING, LLC	100.00%			(122,550)	33
34	V	06		APERION CONSULTING, LLC	100.00%				34
35	V	01		APERION CONSULTING, LLC	100.00%				35
36	V	06	9,700	APERION CONSULTING, LLC	100.00%			(9,700)	36
37	V	19	5,900	APERION CONSULTING, LLC	100.00%			(5,900)	37
38	V	43	625	APERION CONSULTING, LLC	100.00%			(625)	38
39	Total		\$ 138,775			\$ 62,200	\$ *	(76,575)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2		APERION FINANCIAL, LLC	100.00%	\$ 2	\$	2	15
16	V	17		APERION FINANCIAL, LLC	100.00%	2,156		2,156	16
17	V	19		APERION FINANCIAL, LLC	100.00%	983		983	17
18	V	20		APERION FINANCIAL, LLC	100.00%	424		424	18
19	V	21		APERION FINANCIAL, LLC	100.00%	66,882		66,882	19
20	V	24		APERION FINANCIAL, LLC	100.00%	114		114	20
21	V	25		APERION FINANCIAL, LLC	100.00%	55		55	21
22	V	27		APERION FINANCIAL, LLC	100.00%	8,294		8,294	22
23	V	30		APERION FINANCIAL, LLC	100.00%	237		237	23
24	V	32		APERION FINANCIAL, LLC	100.00%	(333)		(333)	24
25	V	35		APERION FINANCIAL, LLC	100.00%	286		286	25
26	V			APERION FINANCIAL, LLC	100.00%				26
27	V			APERION FINANCIAL, LLC	100.00%				27
28	V			APERION FINANCIAL, LLC	100.00%				28
29	V			APERION FINANCIAL, LLC	100.00%				29
30	V			APERION FINANCIAL, LLC	100.00%				30
31	V			APERION FINANCIAL, LLC	100.00%				31
32	V			APERION FINANCIAL, LLC	100.00%				32
33	V			APERION FINANCIAL, LLC	100.00%				33
34	V	19	88,136	APERION FINANCIAL, LLC	100.00%			(88,136)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 88,136			\$ 79,099	\$ *	(9,037)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	CHASE OFFICE,LLC	100.00%	\$ 809	\$	809	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,627		1,627	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		250		250	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		5,713		5,713	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		10		10	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,421		1,421	20
21	V	26 INSURANCE		CHASE OFFICE,LLC					21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		11,314		11,314	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,884		2,884	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		1,055		1,055	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		661		661	25
26	V	34 RENTAL INCOME	28,000	CHASE OFFICE,LLC				(28,000)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 28,000			\$ 25,744	\$ *	(2,256)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 191,113	Renewal Rehab	100.00%	\$ 183,411	\$ (7,702)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 191,113			\$ 183,411	\$ * (7,702)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 16,208	ProPay HR LLC	24.00%	\$ 12,318	\$ (3,890)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 16,208			\$ 12,318	\$ * (3,890)

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	DAVID BERKOWITZ TRUST	47.00%	Aperion Care Bloomington	Bloomington	1021 North Church Street, LLC	Jacksonville	Bldg Co,	1
2	YOSEF MEYSEL TRUST	47.00%	Aperion Care Bridgeport	Bridgeport	Interbuild Construction	Chicago	Bldg Improvements	2
3	JAY MEYSEL TRUST	4.00%	Aperion Care Burbank	Burbank	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	3
4	STEVEN TUROFSKY	1.00%	Aperion Care Chicago Heights	Chicago Heights	Propay	Evanston	Payroll Services	4
5	FREDERICK S. FRANKEL	1.00%	Aperion Care Demotte	Demotte,IN	Renewal Rehab	Skokie	Therapy Services	5
6			Aperion Care Dolton	Dolton	Aperion Care, Inc.	Skokie	Corporate Manager	6
7			Aperion Care Elgin	Elgin	Aperion Consulting, Inc.	Skokie	Consulting Co.	7
8			Aperion Care Evanston	Evanston	Aperion Financial, Inc.	Skokie	Bookkeeping	8
9			Aperion Care Forest Park	Forest Park	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Plum Grove	Palatine	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Galesburg	Galesburg	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Hidden Lake	St. Louis, MO	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care Highwood	Highwood	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care International	Chicago	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15			Aperion Care Kokomo	Kokomo, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16			Aperion Care Litchfield	Litchfield	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17			Aperion Care Midlothian	Midlothian	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care Moline	East Moline	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care Oak Lawn	Oak Lawn				19
20			Aperion Care Peru	Peru, IN				20
21			Aperion Care Spring Valley	Spring Valley				21
22			Aperion Care Springfield	Springfield				22
23			Aperion Care St. Elmo	St. Elmo				23
24			Aperion Care Tolleston Park	Gary, IN				24
25			Aperion Care Toluca	Toluca				25
26			Aperion Care Valparaiso	Valparaiso, IN				26
27			Aperion Care Wilmington	Wilmington				27
28			Burgin Manor	Olney				28
29			The Arbors at Michigan City	Michigan City, IN				29
30			Aperion Care Cairo	Cairo				30

Facility Name & ID Number

Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/17

Ending:

12/31/17

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0%	See Attached	1.00	2.50%	Alloc. Salary	\$ 5,012	17-7	1	
2	Jay Meystel	Relative	Administrative	0%	See Attached	0.50	1.25%	Alloc. Salary	724	17-7	2	
3	Joel Meystel	Relative	Clerical	0%	See Attached	0.60	3.00%	Alloc. Salary	212	21-7	3	
4	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.09	2.81%	Alloc. Salary	789	21-7	4	
5	David Berkowitz	Relative	Administrative	0%	See Attached	1.00	2.50%	Alloc. Salary	5,012	17-7	5	
6	Fred Frankel	Owner	Administrative	1.00%	See Attached	1.00	2.50%	Alloc. Salary	4,597	17-7	6	
7	Steve Turofsky	Owner	Administrative	1.00%	See Attached	1.00	2.50%	Alloc. Salary	5,012	17-7	7	
8	Nasson Factor	Relative	Clerical	0%	See Attached	0.80	2.43%	Alloc. Salary	1,720	21-7	8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 23,078		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 Jacksonville, Llc

0051094

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization APERION CARE, INC.
 Street Address 4655 W CHASE AVENUE
 City / State / Zip Code LINCOLNWOOD, ILLINOIS 60712
 Phone Number (847) 262-8300
 Fax Number (

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,106,839	47	\$ 2,158	\$ 27,739	\$ 54	1
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	27,739	(9)	2
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	27,739	674	3
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	27,739	147	4
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	27,739	34	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	27,739	6,215	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	27,739	314	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	27,739	37,061	8
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	27,739	5,012	9
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	27,739	3,277	10
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	27,739	4,146	11
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	27,739	28,503	12
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	27,739	1,040	13
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	27,739	1,005	14
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	27,739	791	15
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	27,739	1,484	16
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	27,739	3,417	17
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	27,739	1,075	18
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	27,739	2,745	19
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	27,739	2,073	20
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	27,739	18	21
22									22
23									23
24									24
25	TOTALS					\$ 3,953,315	\$ 2,891,038	\$ 99,075	25

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization APERION CONSULTING, LLC
 Street Address 4655 W CHASE AVE
 City / State / Zip Code LINCOLNWOOD, ILLINOIS 60712
 Phone Number (847) 262-3800
 Fax Number (

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	PATIENT DAYS	1,106,839	47	\$ 290,566	\$ 27,739	\$ 7,282	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	27,739	8,162	2
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162	27,739	4	3
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378	27,739	2,190	4
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	1,194,994	29,948	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233	27,739	3,389	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241	27,739	1,059	7
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820	27,739	1,574	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	200,283	5,630	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340	27,739	585	10
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550	27,739	1,116	11
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866	27,739	748	12
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685	27,739	193	13
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508	27,739	13	14
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204	27,739	306	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 2,481,871	\$ 2,011,519	\$ 62,200	25

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

APERION FINANCIAL, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-3800

Fax Number

(

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	47	\$ 92	\$	27,739	\$ 2	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	47	86,036	86,036	27,739	2,156	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	47	39,233		27,739	983	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	47	16,932		27,739	424	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	47	2,668,725	2,630,420	27,739	66,882	5
6	24	SEMINARS	ACTUAL CENSUS	47	4,567		27,739	114	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	47	2,179		27,739	55	7
8	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	47	330,931		27,739	8,294	8
9	30	DEPRECIATION	ACTUAL CENSUS	47	9,460		27,739	237	9
10	32	INTEREST	ACTUAL CENSUS	47	(13,300)		27,739	(333)	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	47	11,395		27,739	286	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				\$ 3,156,251	\$ 2,716,455		\$ 79,099	25

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

CHASE OFFICE, LLC

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

(847) 262-3800

Fax Number

(

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	\$ 32,299	\$ 27,739	\$ 809	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	27,739	1,627	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	27,739	250	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	27,739	5,713	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	27,739	10	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	27,739	1,421	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		27,739		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	27,739	11,314	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	27,739	2,884	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	27,739	1,055	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	27,739	661	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					\$ 1,027,237	\$	\$ 25,744	25

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Renewal Rehab

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

(847) 673-6767

Fax Number

(847) 673-6768

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	43	\$	\$		\$ 183,411	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				\$	\$		\$ 183,411	25

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 12,318	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 12,318	25

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number

Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/17

Ending:

12/31/17

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	First Midwest Bank		X	Mortgage			\$	\$ 2,025,000			\$	110,125	1					
2													2					
3													3					
4													4					
5													5					
Working Capital																		
6	Assurance		X	Insurance Financing								2,083	6					
7	First Midwest Bank		X	Line of Credit				395,122				28,432	7					
8													8					
9	TOTAL Facility Related						\$	\$ 2,420,122			\$	140,640	9					
B. Non-Facility Related*																		
10	Interest Income		X									(5,103)	10					
11	Interest Income - Bldg Co.		X									(8)	11					
12	Allocated from Aperion Care	X										2,745	12					
13	See Supplemental Schedule											2,564	13					
14	TOTAL Non-Facility Related						\$	\$			\$	198	14					
15	TOTALS (line 9+line14)						\$	\$ 2,420,122			\$	140,838	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.)

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2016 report.		\$	<u>30,160</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<u>31,002</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>842</u>	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>31,980</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	<u>125</u>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>32,948</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	<u>27,268</u>	8
	2013	<u>27,908</u>	9
	2014	<u>28,800</u>	10
	2015	<u>29,582</u>	11
	2016	<u>29,947</u>	12

2017 Accrual = \$29,947 x 1.06 = \$31,980 (Rounded)

Allocated Chase office, LLC = \$1,055

FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2016	\$	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.

Facility Name & ID Number Aperion Care Jacksonville, LLC

0051094

Report Period Beginning:

01/01/17

Ending:

12/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,500 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

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

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

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

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

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

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>1021 N Church Street, LLC</u>		<u>2010</u>	<u>\$ 48,177</u>	<u>1</u>
2	<u>Allocated from Chase Office</u>			<u>1,556</u>	<u>2</u>
3	TOTALS			\$ 49,733	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	113	2010	1977	\$ 1,056,272	\$ 19,267	35	30,179	\$ 10,912	\$ 221,311
5									
6									
7									
8									
	Improvement Type**								
9	Various		2011	133,861		20	11,180	11,180	84,779
10	Various		2012	2,500		20	250	250	1,500
11	Various		2013	75,130		20	5,123	5,123	23,340
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68			89,278	5,915	4,123	(1,792)	6,085	68
69				252,357		(252,357)		69
70			\$ 1,357,041	\$ 277,539	\$ 50,855	\$ (226,684)	\$ 337,015	70

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,357,041	\$ 277,539		\$ 50,855	\$ (226,684)	\$ 337,015	1
2	B&M Services Water Heater	2014	6,996		20	350	350	1,312	2
3	Econocare#42712- Resident Room Custom Millwork Wardrobes	2014	29,317		20	5,863	5,863	23,454	3
4	Masonry	2014	7,000		20	350	350	1,196	4
5	Repipe Drain In Kitchen Floor	2014	4,030		20	202	202	705	5
6	Sign Set Into Concrete	2014	3,953		20	264	264	922	6
7	Telephone Cables	2014	5,800		20	290	290	918	7
8	Sidewalks - Newman-Allen/ Farnsworth	2014	2,522		20	168	168	518	8
9	Cabinets, Tops, Wallcovering, Handrails - Newman-Allen/ Farnsw	2014	94,416		20	18,883	18,883	58,223	9
10	Walls, Masonry, Windows, Doors, Ceilings, Flooring - Newman-A	2014	1,326,426		20	66,321	66,321	204,491	10
11	2 Data Lines In Therapy Rm, Data Lines In Dining Rm Kiosks	2015	2,800		20	560	560	1,680	11
12	New Doors And Hardware For Entire Facility	2015	34,850		20	1,743	1,743	5,082	12
13	Plumbing And Install Boost Hot Water Heater	2015	4,167		20	208	208	608	13
14	Installed 3 Stone Flower Beds, 9 Dwarf Bushes, 3 Trees	2015	15,500		20	1,033	1,033	2,756	14
15	Remove And Replace 2 Doors And Hardware	2015	6,691		20	335	335	864	15
16	Install 2 New Ptacs	2015	4,650		20	233	233	581	16
17	Replaced Bay Assembly In Alarm	2015	2,792		20	140	140	302	17
18	7 Locksets & 2 Closers	2016	3,239		20	162	162	297	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)		\$ 2,912,190	\$ 277,539		\$ 147,960	\$ (129,579)	\$ 640,924	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,912,190	\$ 277,539		\$ 147,960	\$ (129,579)	\$ 640,924	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 2,912,190	\$ 277,539		\$ 147,960	\$ (129,579)	\$ 640,924	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,912,190	\$ 277,539		\$ 147,960	\$ (129,579)	\$ 640,924	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 2,912,190	\$ 277,539		\$ 147,960	\$ (129,579)	\$ 640,924	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,912,190	\$ 277,539		\$ 147,960	\$ (129,579)	\$ 640,924	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 2,912,190	\$ 277,539		\$ 147,960	\$ (129,579)	\$ 640,924	34

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

1	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 Chase Office	2016	14,005	359	39	359		509	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	747	120	20	37	(83)	299	9
10	Allocated from Aperion Care	2012	212	16	20	11	(5)	64	10
11	Allocated from Aperion Care	2013	90	10	20	5	(5)	23	11
12									12
13	Allocated from Chase Office	2016	70,982	5,197	20	3,549	(1,648)	5,028	13
14	Allocated from Chase Office	2017	3,242	213	20	162	(51)	162	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)		\$ 89,278	\$ 5,915		\$ 4,123	\$ (1,792)	\$ 6,085	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 89,278	\$ 5,915		\$ 4,123	\$ (1,792)	\$ 6,085	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 89,278	\$ 5,915		\$ 4,123	\$ (1,792)	\$ 6,085	34

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

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning:

01/01/17

Ending:

12/31/17

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	\$ 656,486	\$ 6,323	\$ 87,730	\$ 81,407	10	\$ 408,127	71
72	Current Year Purchases	13,540	358	2,102	1,744	10	2,102	72
73	Fully Depreciated Assets	33,598				10	33,598	73
74								74
75	TOTALS	\$ 703,624	\$ 6,681	\$ 89,832	\$ 83,151		\$ 443,827	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		2008 DODGE GRAND CARAVA	2014	\$ 7,297	\$	\$ 1,216	\$ 1,216	5	\$ 5,473	76
77		Allocated from Aperion Care	2017	838	127	168	41	5	544	77
78		Allocated from Aperion Consulti	2017	581	96	116	20	5	349	78
79										79
80	TOTALS			\$ 8,716	\$ 223	\$ 1,500	\$ 1,277		\$ 6,366	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,674,263	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 284,443	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 239,292	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (45,151)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,091,117	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Aperion Care Jacksonville, Llc

0051094

Report Period Beginning: 01/01/17

Ending: 12/31/17

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								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending	Annual Rent
--------------------	-------------

12.	<u>/2018</u>	\$ _____
13.	<u>/2019</u>	\$ _____
14.	<u>/2020</u>	\$ _____

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 11,443 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Aperion Care</u>		\$	<u>2,073</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>306</u>	18
19					19
20					20
21	TOTAL		\$	<u>2,379</u>	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
			Units of Service			Units	Cost									
1	Licensed Occupational Therapist	39 - 03	hrs					\$ 92,887							\$ 92,887	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					8,904							8,904	2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist	39 - 03	hrs					89,336							89,336	4
5	Physician Care		visits													5
6	Dental Care		visits													6
7	Work Related Program		hrs													7
8	Habilitation		hrs													8
9	Pharmacy	39 - 02	# of prescripts							49,418					49,418	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify):															12
13	Other (specify):							26,892		45,705					72,597	13
14	TOTAL				\$			\$ 218,019		\$ 95,123				\$	313,142	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.

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 5,641	\$ 45,189	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	955,542	955,542	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	123,499	123,499	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	200,000	200,000	8
9	Other(specify): <u>See Attached Schedule</u>	14,944	140,871	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,299,626	\$ 1,465,101	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		312,840	13
14	Buildings, at Historical Cost		510,132	14
15	Leasehold Improvements, at Historical Cost	1,776,239	1,838,108	15
16	Equipment, at Historical Cost	376,223	742,741	16
17	Accumulated Depreciation (book methods)	(917,007)	(1,424,273)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	810,767	1,136,036	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,046,222	\$ 3,115,584	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,345,848	\$ 4,580,685	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 330,634	\$ 330,634	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	395,122	395,122	29
30	Accrued Salaries Payable	129,660	129,660	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,773	7,773	31
32	Accrued Real Estate Taxes(Sch.IX-B)		31,980	32
33	Accrued Interest Payable	1,924	11,740	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 865,113	\$ 906,909	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,025,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	5,394,307	5,394,307	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,394,307	\$ 7,419,307	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,259,420	\$ 8,326,216	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,913,572)	\$ (3,745,531)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,345,848	\$ 4,580,685	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,868,226)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,868,226)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,045,346)	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)	\$ (1,045,346)	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)	\$ (2,913,572)	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,129,238	1
2	Discounts and Allowances for all Levels	(691,838)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,437,400	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	81,848	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 81,848	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	647	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	23	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 670	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	5,103	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 5,103	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	728	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 728	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,525,749	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	805,360	31
32	Health Care	2,102,548	32
33	General Administration	1,507,312	33
B. Capital Expense			
34	Ownership	604,037	34
C. Ancillary Expense			
35	Special Cost Centers	331,852	35
36	Provider Participation Fee	219,986	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,571,095	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,045,346)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,045,346)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 3,387,776	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue	545,010	46
47	Other-(specify) <u>Insurance</u>	451,297	47
48	Other-(specify) <u>Managed Care</u>	53,317	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,437,400	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 Jacksonville, Llc

0051094

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,924	2,202	\$ 86,778	\$ 39.41	1
2	Assistant Director of Nursing					2
3	Registered Nurses	9,807	10,201	393,283	38.55	3
4	Licensed Practical Nurses	12,372	13,339	332,799	24.95	4
5	CNAs & Orderlies	46,502	49,417	734,935	14.87	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,689	1,848	30,413	16.46	8
9	Activity Director	1,958	2,171	35,674	16.43	9
10	Activity Assistants	2,681	2,939	29,940	10.19	10
11	Social Service Workers	5,291	5,752	142,332	24.74	11
12	Dietician					12
13	Food Service Supervisor	2,045	2,125	45,305	21.32	13
14	Head Cook	7,356	8,032	88,431	11.01	14
15	Cook Helpers/Assistants	5,409	5,703	58,427	10.24	15
16	Dishwashers					16
17	Maintenance Workers	1,894	2,153	30,470	14.15	17
18	Housekeepers	8,753	9,334	101,390	10.86	18
19	Laundry	4,079	4,423	45,163	10.21	19
20	Administrator	1,356	1,446	72,651	50.24	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,680	1,717	37,262	21.70	23
24	Clerical	1,870	2,022	23,338	11.54	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)	2,873	2,983	36,656	12.29	33
34	TOTAL (lines 1 - 33)	119,539	127,807	\$ 2,325,247 *	\$ 18.19	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	200	\$ 10,974	01-03	35
36	Medical Director	Monthly	21,900	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	1,634	122,550	10-03	38
39	Pharmacist Consultant	169	8,469	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	94	4,688	11-03	44
45	Social Service Consultant	26	1,314	12-03	45
46	Other(specify) <u>Respiratory Therapy</u>	Monthly	786	10a-03	46
47	<u>Psychiatric MD</u>	Monthly	6,000	10-03	47
48					48
49	TOTAL (lines 35 - 48)	2,123	\$ 176,681		49

C. CONTRACT NURSES

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

Facility Name & ID Number Aperion Care Jacksonville, Llc# 0051094

Report Period Beginning:

01/01/17

Ending:

12/31/17**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 \$15,083 ; INHAA \$290
- (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. \$ 8,671 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. \$ 219,986
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. \$ 2,144 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees