

Facility Name & ID Number Aperion Care Chicago Heights, Llc

0049940 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	100	Skilled (SNF)	100	36,500	1
2		Skilled Pediatric (SNF/PED)			2
3	100	Intermediate (ICF)	100	36,500	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	200	TOTALS	200	73,000	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	Private Pay	4 Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF	7,074	221	62,733	70,028	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,074	221	62,733	70,028	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.93%

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 5/21/2008

J. Was the facility purchased or leased after January 1, 1978?
YES Date 5/21/2008 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 45 and days of care provided 0

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: 12/31/17 Fiscal Year: 12/31/17

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc # 0049940 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	216,164	35,884	23,360	275,408		275,408	(4,976)	270,432		1
2	Food Purchase		367,674		367,674	(29,383)	338,292	131	338,422		2
3	Housekeeping	35,797	22,863	45,332	103,992		103,992		103,992		3
4	Laundry		2,108	71,480	73,588		73,588	(4,588)	69,000		4
5	Heat and Other Utilities			146,333	146,333		146,333	766	147,099		5
6	Maintenance	184,352	34,841	91,923	311,116		311,116	3,271	314,387		6
7	Other (specify):*							6,246	6,246		7
8	TOTAL General Services	436,313	463,370	378,428	1,278,111	(29,383)	1,248,729	850	1,249,578		8
	B. Health Care and Programs										
9	Medical Director			16,200	16,200		16,200		16,200		9
10	Nursing and Medical Records	1,537,911	38,678	56,665	1,633,254		1,633,254	51,866	1,685,120		10
10a	Therapy	147,138	549		147,687		147,687		147,687		10a
11	Activities	122,020	10,030	3,792	135,842		135,842		135,842		11
12	Social Services	485,438		8,704	494,142		494,142		494,142		12
13	CNA Training										13
14	Program Transportation			120	120		120		120		14
15	Other (specify):*							9,348	9,348		15
16	TOTAL Health Care and Programs	2,292,507	49,257	85,481	2,427,245		2,427,245	61,214	2,488,459		16
	C. General Administration										
17	Administrative	107,293		490,172	597,465		597,465	(378,515)	218,950		17
18	Directors Fees										18
19	Professional Services			523,018	523,018	(46,848)	476,170	(297,667)	178,503		19
20	Dues, Fees, Subscriptions & Promotions			136,251	136,251		136,251	(90,986)	45,265		20
21	Clerical & General Office Expenses	146,006		184,535	330,541		330,541	130,737	461,278		21
22	Employee Benefits & Payroll Taxes			463,931	463,931	29,383	493,314		493,314		22
23	Inservice Training & Education										23
24	Travel and Seminar			10,785	10,785		10,785	4,265	15,050		24
25	Other Admin. Staff Transportation			5,069	5,069		5,069	4,952	10,021		25
26	Insurance-Prop.Liab.Malpractice			219,717	219,717		219,717	24,686	244,403		26
27	Other (specify):*							10,517	10,517		27
28	TOTAL General Administration	253,299		2,033,478	2,286,777	(17,466)	2,269,311	(592,011)	1,677,301		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,982,119	512,627	2,497,387	5,992,133	(46,848)	5,945,285	(529,947)	5,415,337		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 Chicago Heights, Llc

#0049940

Report Period Beginning:

01/01/17

Ending:

12/31/17

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			108,803	108,803		108,803	171,340	280,143			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			89,630	89,630		89,630	772,888	862,518			32
33	Real Estate Taxes			546,352	546,352	46,848	593,200	2,664	595,864			33
34	Rent-Facility & Grounds			1,228,000	1,228,000		1,228,000	(1,228,000)				34
35	Rent-Equipment & Vehicles			15,318	15,318		15,318	8,439	23,757			35
36	Other (specify):*			10,595	10,595		10,595	(10,595)	(0)			36
37	TOTAL Ownership			1,998,698	1,998,698	46,848	2,045,546	(283,265)	1,762,281			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		7,512	38,311	45,823		45,823	(1,544)	44,279			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			534,139	534,139		534,139		534,139			42
43	Other (specify):*			17,879	17,879		17,879	(17,879)	0			43
44	TOTAL Special Cost Centers		7,512	590,329	597,841		597,841	(19,423)	578,418			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,982,119	520,139	5,086,414	8,588,672		8,588,672	(832,635)	7,756,037			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 Chicago Heights, Llc

0049940

Report Period Beginning:

01/01/17

Ending:

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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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	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	(1,254)	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	(25,528)	30		9
10	Interest and Other Investment Income	(38,017)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(12)	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	(39,611)	21		18
19	Entertainment	(3,766)	21		19
20	Contributions	(93,174)	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	(60,939)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(17,162)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(112,752)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (392,215)		\$	30

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	2	
		Amount	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)	(440,420)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (440,420)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (832,635)		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	2	3	4	
		Yes	No	Amount	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

BHF USE ONLY							
48		49		50		51	52

Aperion Care Chicago Heights, Llc

ID# 0049940

Report Period Beginning: 01/01/17

Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing	\$ (13,068)	43	1
2	Promotional Products	(4,811)	43	2
3	Bank Charges	(6,530)	21	3
4	Amortization	(10,595)	36	4
5	Jury Duty Income	(292)	10	5
6	Sales / Use Tax	(1,612)	21	6
7	Miscellaneous Income	(592)	21	7
8	Bldg Co. - Accounting Fees	(8,025)	19	8
9	Bldg Co. - Amortization	(39,588)	36	9
10	Bldg Co. - Bookkeeping Fee	(5,000)	19	10
11	Bldg Co. - Legal Fees	(55)	19	11
12	Bldg Co. - Licenses and Fees	(89)	20	12
13	Bldg Co. - Other Professional	(250)	19	13
14	Bldg Co. - State Taxes	(2,362)	21	14
15	Additional R&M	2,728	06	15
16	PAC Dues	(13,348)	20	16
17	Non-Allowable Professional Fees	(2,521)	19	17
18	Non-Allowable Legal Fees	(6,421)	19	18
19	Non Allowable Seminar Expense	(38)	24	19
20	Credit Card Processing	(283)	21	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	(112,752)		49

Aperion Care Chicago Heights, Llc

ID# 0049940
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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 Chicago Heights, Llc# 0049940

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				(4,976)								(4,976)	1
2	Food Purchase	(12)		137		6							131	2
3	Housekeeping													3
4	Laundry									(4,588)			(4,588)	4
5	Heat and Other Utilities	(1,254)		(24)			2,044						766	5
6	Maintenance	2,728		2,072	(5,635)		4,106						3,271	6
7	Other (specify):*			86	5,528		632						6,246	7
8	TOTAL General Services	1,462		2,271	(5,083)	6	6,782			(4,588)			850	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(292)		15,691	36,467								51,866	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			792	8,556								9,348	15
16	TOTAL Health Care and Programs	(292)		16,483	45,023								61,214	16
	C. General Administration													
17	Administrative			(383,958)		5,443							(378,515)	17
18	Directors Fees													18
19	Professional Services	(22,272)	13,330	(100,753)	2,673	(199,994)	14,423	(5,074)					(297,667)	19
20	Fees, Subscriptions & Promotions	(106,611)	89	10,467	3,974	1,071	24						(90,986)	20
21	Clerical & General Office Expenses	(132,857)	2,362	74,584	14,213	168,846	3,588						130,737	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(38)		2,537	1,477	289							4,265	24
25	Other Admin. Staff Transportation			1,996	2,819	138							4,952	25
26	Insurance-Prop.Liab.Malpractice			3,748		20,938							24,686	26
27	Other (specify):*			8,627	1,890								10,517	27
28	TOTAL General Administration	(261,778)	15,781	(382,752)	27,045	(3,269)	18,036	(5,074)					(592,011)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(260,608)	15,781	(363,998)	66,985	(3,263)	24,818	(5,074)		(4,588)			(529,947)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940

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 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)	
	D. Ownership													
30	Depreciation	(25,528)	164,507	2,714	486	599	28,562						171,340	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(38,017)	797,505	6,930	32	(841)	7,280						772,888	32
33	Real Estate Taxes						2,664						2,664	33
34	Rent-Facility & Grounds		(1,200,000)				(28,000)						(1,228,000)	34
35	Rent-Equipment & Vehicles			5,277	772	721	1,669						8,439	35
36	Other (specify):*	(50,183)	39,588										(10,595)	36
37	TOTAL Ownership	(113,728)	(198,400)	14,921	1,290	479	12,174						(283,265)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(1,544)				(1,544)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(17,879)											(17,879)	43
44	TOTAL Special Cost Centers	(17,879)							(1,544)				(19,423)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(392,215)	(182,619)	(349,077)	68,275	(2,785)	36,992	(5,074)	(1,544)	(4,588)			(832,635)	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	\$ 1,200,000	Riviera Realty, LLC	100.00%	\$	(1,200,000)	1
2	V	32 Interest Expense	18	Riviera Realty, LLC	100.00%	797,523	797,505	2
3	V	19 Other Professional		Riviera Realty, LLC	100.00%	250	250	3
4	V	19 Accounting	\$	Riviera Realty, LLC	100.00%	\$ 8,025	8,025	4
5	V	36 Amortization - Loan Fees		Riviera Realty, LLC	100.00%	39,588	39,588	5
6	V	19 Bookkeeping Fee		Riviera Realty, LLC	100.00%	5,000	5,000	6
7	V	30 Depreciation		Riviera Realty, LLC	100.00%	164,507	164,507	7
8	V	20 Licenses & Fees		Riviera Realty, LLC	100.00%	89	89	8
9	V	19 Legal Fees		Riviera Realty, LLC	100.00%	55	55	9
10	V	21 State Replacement Taxes		Riviera Realty, LLC	100.00%	2,362	2,362	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,200,018			\$ 1,017,399	\$ * (182,619)	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%	\$ 137	\$ 137
16	V	5	UTILITIES	APERION CARE, INC.	100.00%	(24)	(24)
17	V	6	MAINTENANCE SALARY	APERION CARE, INC.	100.00%	1,702	1,702
18	V	6	REPAIRS & MAINTENANCE	APERION CARE, INC.	100.00%	370	370
19	V	7	EMP. BEN.-GEN. SERV. & DIETARY	APERION CARE, INC.	100.00%	86	86
20	V	10	SALARY- NURSE	APERION CARE, INC.	100.00%	15,691	15,691
21	V	15	PAYROLL TAXES/GROUP INSURANCE	APERION CARE, INC.	100.00%	792	792
22	V	17	ADMINISTRATIVE SALARIES	APERION CARE, INC.	100.00%	93,561	93,561
23	V	17	MANAGEMENT FEES	APERION CARE, INC.	100.00%	12,654	12,654
24	V	19	PROFESSIONAL FEES	APERION CARE, INC.	100.00%	8,273	8,273
25	V	20	FEES, SUBSCRIPTIONS	APERION CARE, INC.	100.00%	10,467	10,467
26	V	21	CLERICAL SALARY	APERION CARE, INC.	100.00%	71,958	71,958
27	V	21	CLERICAL & GENERAL	APERION CARE, INC.	100.00%	2,626	2,626
28	V	24	SEMINARS	APERION CARE, INC.	100.00%	2,537	2,537
29	V	25	AUTO AND TRAVEL	APERION CARE, INC.	100.00%	1,996	1,996
30	V	26	INSURANCE	APERION CARE, INC.	100.00%	3,748	3,748
31	V	27	EMP. BEN.-GEN. ADMIN.	APERION CARE, INC.	100.00%	8,627	8,627
32	V	30	DEPRECIATION	APERION CARE, INC.	100.00%	2,714	2,714
33	V	32	INTEREST	APERION CARE, INC.	100.00%	6,930	6,930
34	V	35	AUTO LEASE	APERION CARE, INC.	100.00%	5,232	5,232
35	V	35	EQUIPMENT RENTAL	APERION CARE, INC.	100.00%	45	45
36	V	17	MANAGEMENT FEE	APERION CARE, INC.	100.00%		(490,172)
37	V	19	HOME OFFICE	APERION CARE, INC.	100.00%		(109,026)
38	V			APERION CARE, INC.	100.00%		
39	Total		\$ 599,198			\$ 250,121	\$ * (349,077)

* 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%	\$ 18,384	\$	18,384	15
16	V	6		APERION CONSULTING, LLC	100.00%	20,605		20,605	16
17	V	6		APERION CONSULTING, LLC	100.00%	10		10	17
18	V	7		APERION CONSULTING, LLC	100.00%	5,528		5,528	18
19	V	10		APERION CONSULTING, LLC	100.00%	75,605		75,605	19
20	V	15		APERION CONSULTING, LLC	100.00%	8,556		8,556	20
21	V	19		APERION CONSULTING, LLC	100.00%	2,673		2,673	21
22	V	20		APERION CONSULTING, LLC	100.00%	3,974		3,974	22
23	V	21		APERION CONSULTING, LLC	100.00%	14,213		14,213	23
24	V	24		APERION CONSULTING, LLC	100.00%	1,477		1,477	24
25	V	25		APERION CONSULTING, LLC	100.00%	2,819		2,819	25
26	V	27		APERION CONSULTING, LLC	100.00%	1,890		1,890	26
27	V	30		APERION CONSULTING, LLC	100.00%	486		486	27
28	V	32		APERION CONSULTING, LLC	100.00%	32		32	28
29	V	35		APERION CONSULTING, LLC	100.00%	772		772	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V	10	39,139	APERION CONSULTING, LLC	100.00%			(39,139)	34
35	V	01	23,360	APERION CONSULTING, LLC	100.00%			(23,360)	35
36	V	06	19,450	APERION CONSULTING, LLC	100.00%			(19,450)	36
37	V	06	6,800	APERION CONSULTING, LLC	100.00%			(6,800)	37
38	V								38
39	Total		\$ 88,749			\$ 157,024	\$ *	68,275	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	FOOD	APERION FINANCIAL, LLC	100.00%	\$ 6	\$ 6
16	V	17	ADMINISTRATIVE	APERION FINANCIAL, LLC	100.00%	5,443	5,443
17	V	19	PROFESSIONAL FEES	APERION FINANCIAL, LLC	100.00%	2,482	2,482
18	V	20	FEES, SUBSCRIPTIONS	APERION FINANCIAL, LLC	100.00%	1,071	1,071
19	V	21	CLERICAL & GENERAL	APERION FINANCIAL, LLC	100.00%	168,846	168,846
20	V	24	SEMINARS	APERION FINANCIAL, LLC	100.00%	289	289
21	V	25	AUTO AND TRAVEL	APERION FINANCIAL, LLC	100.00%	138	138
22	V	26	EMP. BEN.-GEN. ADMIN.	APERION FINANCIAL, LLC	100.00%	20,938	20,938
23	V	30	DEPRECIATION	APERION FINANCIAL, LLC	100.00%	599	599
24	V	32	INTEREST	APERION FINANCIAL, LLC	100.00%	(841)	(841)
25	V	35	EQUIPMENT RENTAL	APERION FINANCIAL, LLC	100.00%	721	721
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V	19	HOME OFFICE EXPENSE	APERION FINANCIAL, LLC	100.00%		(202,476)
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 202,476			\$ 199,692	\$ * (2,785)

* 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%	\$ 2,044	\$	2,044	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC	100.00%	4,106		4,106	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC	100.00%	632		632	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC	100.00%	14,423		14,423	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC	100.00%	24		24	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC	100.00%	3,588		3,588	20
21	V	26 INSURANCE		CHASE OFFICE,LLC	100.00%				21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC	100.00%	28,562		28,562	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC	100.00%	7,280		7,280	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC	100.00%	2,664		2,664	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC	100.00%	1,669		1,669	25
26	V	34 RENTAL INCOME	28,000	CHASE OFFICE,LLC	100.00%			(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			\$ 64,992	\$ *	36,992	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	19 Payroll Services	\$ 21,142	ProPay HR LLC	24.00%	\$ 16,068	\$ (5,074)
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		\$ 21,142			\$ 16,068	\$ * (5,074)

* 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	\$ 38,311	Renewal Rehab	100.00%	\$ 36,767	\$ (1,544)
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		\$ 38,311			\$ 36,767	\$ * (1,544)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	04 Laundry Services	\$ 71,480	EcoBrite Linen	100.00%	\$ 66,892	\$ (4,588)
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		\$ 71,480			\$ 66,892	\$ * (4,588)

* 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	1219 LIMITED PARTNERSHIP	7.50%	Aperion Care Bloomington	Bloomington	Riviera Realty	Chicago Heights	Building Co.	1
2	257 LIMITED PARTNERSHIP	7.50%	Aperion Care Bridgeport	Bridgeport	Interbuild Construction	Chicago	Bldg Improvements	2
3	42170 LIMITED PARTNERSHIP	7.50%	Aperion Care Burbank	Burbank	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	3
4	CHRISTINA INFRE	0.50%	Aperion Care Demotte	Demotte,IN	Propay	Evanston	Payroll Services	4
5	417A, LLC	4.25%	Aperion Care Dolton	Dolton	Renewal Rehab	Skokie	Therapy Services	5
6	DAVID BERKOWITZ REVOCABLE TRUST	20.50%	Aperion Care Elgin	Elgin	Aperion Care, Inc.	Skokie	Corporate Manager	6
7	DENNIS RUBEN	4.50%	Aperion Care Evanston	Evanston	Aperion Consulting, Inc.	Skokie	Consulting Co.	7
8	GARY BIDER	1.75%	Aperion Care Forest Park	Forest Park	Aperion Financial, Inc.	Skokie	Bookkeeping	8
9	ISADORE MEYSTEEL TRUST	0.80%	Aperion Care Plum Grove	Palatine	Eco-Brite	Skokie	Laundry	9
10	JOYCE RUBEN	4.50%	Aperion Care Galesburg	Galesburg	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11	ZALMEN STEIN	0.50%	Aperion Care Hidden Lake	St. Louis, MO	Pointe Property, LLC	Boston, MA	Property Management	11
12	RACHEL CHAVIN	2.50%	Aperion Care Highwood	Highwood	Aperion Estates Peru	Peru, IN	ALF	12
13	REBECCA LAFER	2.50%	Aperion Care International	Chicago	Aperion Care Demotte	Demotte, IN	ALF	13
14	SHELDON WROTSLAVSKTY	1.00%	Aperion Care Jacksonville	Jacksonville	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15	YOSEF MEYSTEEL TRUST	33.00%	Aperion Care Kokomo	Kokomo, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16	JAY MEYSTEEL	0.60%	Aperion Care Litchfield	Litchfield	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17	RONNA WEINSTOCK	0.60%	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 Chicago Heights, Llc # 0049940 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	2.5	6.25%	Alloc. Salary	\$ 12,654	17-7	1	
2	David Berkowitz	Relative	Administrative	0%	See Attached	2.5	6.25%	Alloc. Salary	12,654	17-7	2	
3	Jay Meystel	Owner	Administrative	0.60%	See Attached	1.3	3.25%	Alloc. Salary	1,829	17-7	3	
4	Joel Meystel	Relative	Clerical	0%	See Attached	0.4	2.00%	Alloc. Salary	157	21-7	4	
5	Christina Inofre	Owner	Nursing	0.50%	See Attached	2.5	6.25%	Alloc. Salary	7,535	10-7	5	
6	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.069	2.06%	Alloc. Salary	583	21-7	6	
7	Nosson Factor	Relative	Clerical	0%	See Attached	2.1	6.38%	Alloc. Salary	4,341	21-7	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	\$ 39,753		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 Chicago Heights, Llc

0049940

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 Chicago Heights, Llc

0049940

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 CARE, INC.
 Street Address 4655 W CHASE AVENUE
 City / State / Zip Code LINCOLNWOOD, ILLINOIS 60712
 Phone Number (847) 262-8300
 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	2	FOOD	ACTUAL CENSUS	1,106,839	47	\$ 2,158	\$ 70,028	\$ 137	1
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	70,028	(24)	2
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	26,901	70,028	1,702
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	70,028	370	4
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	70,028	86	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	248,007	70,028	15,691
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	70,028	792	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	1,478,789	70,028	93,561
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	70,028	12,654	9
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	70,028	8,273	10
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	70,028	10,467	11
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	1,137,341	70,028	71,958
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	70,028	2,626	13
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	70,028	2,537	14
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	70,028	1,996	15
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	70,028	3,748	16
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	70,028	8,627	17
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	70,028	2,714	18
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	70,028	6,930	19
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	70,028	5,232	20
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	70,028	45	21
22									22
23									23
24									24
25	TOTALS					\$ 3,953,315	\$ 2,891,038	\$ 250,121	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

0049940

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	PATIENT DAYS	1,106,839	47	\$ 290,566	\$ 70,028	\$ 18,384	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	70,028	20,605	2
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162	70,028	10	3
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378	70,028	5,528	4
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	70,028	75,605	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233	70,028	8,556	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241	70,028	2,673	7
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820	70,028	3,974	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	70,028	14,213	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340	70,028	1,477	10
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550	70,028	2,819	11
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866	70,028	1,890	12
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685	70,028	486	13
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508	70,028	32	14
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204	70,028	772	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	\$ 157,024	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

0049940

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	\$	70,028	\$ 6	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	47	86,036	86,036	70,028	5,443	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	47	39,233		70,028	2,482	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	47	16,932		70,028	1,071	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	47	2,668,725	2,630,420	70,028	168,846	5
6	24	SEMINARS	ACTUAL CENSUS	47	4,567		70,028	289	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	47	2,179		70,028	138	7
8	26	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	47	330,931		70,028	20,938	8
9	30	DEPRECIATION	ACTUAL CENSUS	47	9,460		70,028	599	9
10	32	INTEREST	ACTUAL CENSUS	47	(13,300)		70,028	(841)	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	47	11,395		70,028	721	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		\$ 199,692	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

0049940

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 CHASE OFFICE, LLC
 Street Address 4655 W. CHASE AVE
 City / State / Zip Code LINCOLNWOOD, IL 60712
 Phone Number (847) 262-3800
 Fax Number (

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	\$ 32,299	\$ 70,028	\$ 2,044	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	70,028	4,106	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	70,028	632	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	70,028	14,423	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	70,028	24	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	70,028	3,588	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		70,028		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	70,028	28,562	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	70,028	7,280	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	70,028	2,664	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	70,028	1,669	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	\$	\$ 64,992	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

0049940

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		\$	\$		\$ 16,068	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				\$	\$		\$ 16,068	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

0049940

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	\$	\$		\$ 36,767	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				\$	\$		\$ 36,767	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

0049940

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

EcoBrite Linen

Street Address

3712 Jarvis Avenue

City / State / Zip Code

Skokie, IL 60076

Phone Number

(847) 582-4000

Fax Number

()

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	4	Laundry Services	Direct		\$	\$		\$ 66,892	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				\$	\$		\$ 66,892	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

0049940

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 Chicago Heights, Llc

0049940

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 Chicago Heights, Llc

0049940

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	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	First Midwest Bank		X	Mortgage			\$	\$ 14,665,000		\$ 797,523	1									
2	Ally		X	Auto Note Payable				31,296			2									
3											3									
4											4									
5											5									
Working Capital																				
6	Bank Leumi		X	Line of Credit				1,728,040		85,013	6									
7	Insurance Policies		X							4,617	7									
8											8									
9	TOTAL Facility Related						\$	\$ 16,424,336		\$ 887,154	9									
B. Non-Facility Related*																				
10	Interest Income		X							(38,017)	10									
11	Interest Income - Bldg Co.		X							(18)	11									
12	Allocated from Aperion Care									6,930	12									
13	See Supplemental Schedule									6,471	13									
14	TOTAL Non-Facility Related						\$	\$		\$ (24,634)	14									
15	TOTALS (line 9+line14)						\$	\$ 16,424,336		\$ 862,520	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.)

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Chicago Heights, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049940

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2016 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 2016.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>32-19-417-018-0000</u>	<u>Long Term Care Property</u>	\$ <u>793.66</u>	\$ <u>793.66</u>
2. <u>32-19-417-049-0000</u>	<u>Long Term Care Property</u>	\$ <u>474.59</u>	\$ <u>474.59</u>
3. <u>32-19-417-052-0000</u>	<u>Long Term Care Property</u>	\$ <u>474.59</u>	\$ <u>474.59</u>
4. <u>32-19-417-053-0000</u>	<u>Long Term Care Property</u>	\$ <u>474.59</u>	\$ <u>474.59</u>
5. <u>32-19-417-085-0000</u>	<u>Long Term Care Property</u>	\$ <u>891.22</u>	\$ <u>891.22</u>
6. <u>32-19-417-098-0000</u>	<u>Long Term Care Property</u>	\$ <u>225.15</u>	\$ <u>225.15</u>
7. <u>32-19-417-101-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,053.63</u>	\$ <u>1,053.63</u>
8. <u>32-19-417-102-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,053.63</u>	\$ <u>1,053.63</u>
9. <u>32-19-417-103-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,053.63</u>	\$ <u>1,053.63</u>
10. <u>32-19-417-104-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,053.63</u>	\$ <u>1,053.63</u>
TOTALS		\$ <u><u>7,548.32</u></u>	\$ <u><u>7,548.32</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

0049940 Report Period Beginning:

01/01/17 Ending:

12/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 67,120 B. General Construction Type: Exterior Bricks/Blocks Frame _____ Number of Stories 1

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

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

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

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

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

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

None

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

If so, please complete the following:

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

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

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>72,000</u>	<u>2008</u>	<u>\$ 240,000</u>	<u>1</u>
2	<u>Allocated from Chase Office, LLC</u>			<u>3,928</u>	<u>2</u>
3	TOTALS	72,000		\$ 243,928	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	200	2008	1967	\$ 3,912,270	\$ 61,550	40	\$ 97,807	\$ 36,257	\$ 945,468	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various	2008		10,546		20	527	527	4,852	9
10	Various	2009		327,581		20	20,820	20,820	186,028	10
11	Various	2010		106,518		20	8,645	8,645	76,678	11
12	Various	2011		49,798		20	2,490	2,490	16,896	12
13	Various	2012		42,655		20	4,051	4,051	22,685	13
14	Various	2013		97,089		20	7,942	7,942	38,373	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		1,105,185	83,760		55,259	(28,501)	490,377	67
68		225,381	14,933		10,408	(4,525)	15,357	68
69			108,803			(108,803)		69
70		\$ 5,877,023	\$ 269,046		\$ 207,948	\$ (61,097)	\$ 1,796,713	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		\$ 5,877,023	\$ 269,046		\$ 207,948	\$ (61,097)	\$ 1,796,713	1
2	Pipe Electrical Power To Walk Ins From Generator	2014	3,543		20	177	177	694	2
3	Furnish Elevations Vinyl Flooring For Lobby	2014	2,500		20	125	125	469	3
4	New Vinyl Plank Flooring & Floor Prep In Main Entry Lobby, Int	2014	8,500		20	425	425	1,665	4
5	24 Entry Door Frames	2014	20,400		20	1,020	1,020	3,400	5
6	Illuminated Post And Cabinet Sign Installation	2014	10,382		20	519	519	1,774	6
7	Lock Installation	2014	2,600		20	130	130	433	7
8	Emergency Outlets In Hallways & Offices, Replace Dryer Disconn	2014	14,300		20	715	715	2,324	8
9	Sidewalk Removal And Replacement	2014	3,983		20	199	199	647	9
10	Entry Door Frames	2015	6,800		20	340	340	1,020	10
11	Window Treatments - New Section	2015	2,890		20	145	145	434	11
12	4 Door Frames	2015	3,400		20	170	170	496	12
13	Dining Rm Wall Guard/Aluminum Retainer/Inside Corners/End C	2015	4,845		20	242	242	686	13
14	Storm Sewer	2015	5,800		20	290	290	749	14
15	Replace Concrete - Driveway, Apron, Patio, Ramp To Kitchen	2015	27,905		20	1,395	1,395	3,372	15
16	Hot Water Heater	2015	8,854		20	443	443	1,144	16
17	Cables, Monitors, Hard Disk Drive, Adapters & Dvr Systems	2016	4,925		20	246	246	349	17
18	Elevator - Repairs & Security	2016	5,647		20	282	282	565	18
19	Central Nursing Station - Demolition, Permits, Installation & Pain	2016	12,450		20	623	623	1,193	19
20	Material Lift Pit Ladder-Install Wire Into Safety Circuit & Reloca	2016	3,840		20	192	192	304	20
21	Phone System	2017	11,582		20	2,316	2,316	2,316	21
22	Lobby,Lounge,Front Corridor-Door Laminations,Electric,Floorin	2017	53,456		20	2,673	2,673	2,673	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)		\$ 6,095,624	\$ 269,046		\$ 220,616	\$ (48,430)	\$ 1,823,418	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		\$ 6,095,624	\$ 269,046		\$ 220,616	\$ (48,430)	\$ 1,823,418	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)	\$ 6,095,624	\$ 269,046		\$ 220,616	\$ (48,430)	\$ 1,823,418	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

0049940

Report Period Beginning:

01/01/17

Ending:

12/31/17

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		\$ 6,095,624	\$ 269,046		\$ 220,616	\$ (48,430)	\$ 1,823,418	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)	\$ 6,095,624	\$ 269,046		\$ 220,616	\$ (48,430)	\$ 1,823,418	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		\$ 6,095,624	\$ 269,046		\$ 220,616	\$ (48,430)	\$ 1,823,418	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		\$ 6,095,624	\$ 269,046		\$ 220,616	\$ (48,430)	\$ 1,823,418	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940

Report Period Beginning:

01/01/17

Ending:

12/31/17**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	NURSE CALL SYSTEM	2008	18,272		20	913	913	9,135	9
10	CEILING TILES	2008	33,092		20	1,655	1,655	16,546	10
11	LIGHT FIXTURES	2008	20,266		20	1,013	1,013	10,133	11
12	WROUGHT IRON RAILINGS	2008	6,398		20	320	320	3,199	12
13	FIRE DAMPERS	2008	2,815		20	141	141	1,408	13
14	SECURITY CAMERA SYSTEM	2008	12,685		20	634	634	6,342	14
15	ELECTRIC LOCKS, SWITCHES	2008	5,961		20	298	298	2,980	15
16	ROOFING	2008	117,096		20	5,855	5,855	58,548	16
17	ELECTRICAL	2008	5,068		20	253	253	2,534	17
18	EXHAUST FAN SYSTEM/FIRE DAMPER	2008	16,200		20	810	810	8,100	18
19	REHAB MASTER BATH	2008	19,560		20	978	978	9,780	19
20	DOOR & FRAME	2008	3,096		20	155	155	1,548	20
21	EJECTOR PUMP	2008	7,629		20	381	381	3,814	21
22	SIDEWALKS	2008	12,420		20	621	621	6,210	22
23	ROOFING	2008	114,800		20	5,740	5,740	57,400	23
24	DOORS & FRAMES	2008	14,980		20	749	749	7,490	24
25	REBUILD WALL	2008	3,300		20	165	165	1,505	25
26	REHAB MASTER BATH	2008	10,644		20	532	532	5,322	26
27	WINDOWS	2008	18,972		20	949	949	9,486	27
28	FIRE SPRINKLER SYSTEM	2009	58,790		20	2,940	2,940	26,456	28
29	PUMP-HYDRO PNEUMATIC TANK	2009	14,759		20	738	738	6,642	29
30	WATER MAIN	2009	21,100		20	1,055	1,055	9,495	30
31	SHOWER ROOMS #2 AND #3-Walls, Tiles, Electrical, Paint	2009	11,602		20	580	580	5,221	31
32	RENOVATE ROOMS-Ceiling, Paint, Flooring/Tiles, Electrical	2009	73,641		20	3,682	3,682	33,138	32
33	REBUILD DINING ROOM WALLS	2009	3,558		20	178	178	1,601	33
34	TOTAL (lines 1 thru 33)		\$ 626,704	\$		\$ 31,335	\$ 31,335	\$ 304,033	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940

Report Period Beginning:

01/01/17

Ending:

12/31/17**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 12F, Carried Forward		\$ 626,704	\$		\$ 31,335	\$ 31,335	\$ 304,033	1
2	EMERGENCY GENERATOR	2009	69,472		20	3,474	3,474	27,789	2
3	REBUILD DINING ROOM WALLS	2009	3,558		20	178	178	1,423	3
4	SUPPLY/INSTALL COOLER/FREEZER	2009	23,450		20	1,173	1,173	9,381	4
5	PTAC's	2009	48,580		20	2,429	2,429	19,432	5
6	ENTRANCE DOOR LOCKS	2009	5,891		20	295	295	2,357	6
7	SLEEVES FOR PTAC	2009	4,724		20	236	236	1,889	7
8	INSTALL ROOM PTAC'S	2009	30,000		20	1,500	1,500	12,000	8
9	CURTAIN WALL REPLACEMENT	2009	27,200		20	1,360	1,360	10,880	9
10	WINDOW REPLACEMENT	2009	23,975		20	1,199	1,199	9,590	10
11	GENERATOR INSTALL	2009	4,952		20	248	248	1,981	11
12	INSTALL HOT WATER RECIRC. SYSTEM	2009	5,500		20	275	275	2,200	12
13	SUPPLY/INSTALL WATER HEATER	2009	8,920		20	446	446	3,568	13
14	DESIGN FIRE PROTECTION SYSTEM	2009	12,000		20	600	600	4,800	14
15	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	1,131	15
16	FIRE SPRINKLER SYSTEM	2009	109,181		20	5,459	5,459	43,672	16
17	ALARM SYSTEM	2010	62,230		20	3,112	3,112	21,781	17
18	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	1,131	18
19	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,730		20	187	187	1,306	19
20	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	1,131	20
21	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	1,131	21
22	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	1,131	22
23	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,730		20	187	187	1,306	23
24	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	1,131	24
25	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	1,131	25
26	ALARM SYSTEM	2010	8,778		20	439	439	3,072	26
27	2017 Depreciation			83,760			(83,760)		27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,105,185	\$ 83,760		\$ 55,259	\$ (28,501)	\$ 490,377	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office, LLC	2016	35,356	907	35	907		1,284	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	1,885	303	20	94	(209)	754	9
10	Allocated from Aperion Care	2012	534	41	20	27	(14)	160	10
11	Allocated from Aperion Care	2013	227	25	20	11	(14)	57	11
12									12
13	Allocated from Chase Office, LLC	2016	179,195	13,119	20	8,960	(4,159)	12,693	13
14	Allocated from Chase Office, LLC	2017	8,184	538	20	409	(129)	409	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)		\$ 225,381	\$ 14,933		\$ 10,408	\$ (4,525)	\$ 15,357	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		\$ 225,381	\$ 14,933		\$ 10,408	\$ (4,525)	\$ 15,357	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)	\$ 225,381	\$ 14,933		\$ 10,408	\$ (4,525)	\$ 15,357	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

0049940

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	\$ 363,050	\$ 15,963	\$ 44,092	\$ 28,129	10	\$ 204,334	71
72	Current Year Purchases	39,889	903	5,647	4,744	10	5,647	72
73	Fully Depreciated Assets	414,116	19,196		(19,196)	10	414,116	73
74								74
75	TOTALS	\$ 817,055	\$ 36,062	\$ 49,739	\$ 13,677		\$ 624,096	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care	2015	\$ 2,116	\$ 321	\$ 423	\$ 102	5	\$ 1,373	76
77		Allocated from Aperion Consulti	2015	1,467	242	293	51	5	880	77
78		Various	2016	108,880		9,072	9,072	5	72,703	78
79										79
80	TOTALS			\$ 112,463	\$ 563	\$ 9,788	\$ 9,225		\$ 74,956	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)	\$ 7,269,070	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 305,671	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 280,143	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (25,528)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,522,470	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	Phone System	\$ 2,678	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 Chicago Heights, Llc

0049940

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: \$ 17,752 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>5,232</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>772</u>	18
19					19
20					20
21	TOTAL		\$	6,004	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	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	\$		\$ 14,793	\$		\$ 14,793	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			227			227	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			23,291			23,291	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				7,512		7,512	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$		\$ 38,311	\$ 7,512		\$ 45,823	14

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

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/17**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 342,127	\$ 429,629	1
2	Cash-Patient Deposits	4,000	4,000	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,078,676	1,224,919	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	172,216	172,216	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	6,649	457,993	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,603,668	\$ 2,288,757	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		813,733	13
14	Buildings, at Historical Cost		2,124,302	14
15	Leasehold Improvements, at Historical Cost	658,673	1,926,773	15
16	Equipment, at Historical Cost	682,593	1,007,906	16
17	Accumulated Depreciation (book methods)	(836,211)	(2,506,638)	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>	12,958,694	17,283,694	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 13,463,749	\$ 20,649,770	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 15,067,417	\$ 22,938,527	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 617,122	\$ 617,122	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,728,040	1,728,040	29
30	Accrued Salaries Payable	238,946	238,946	30
31	Accrued Taxes Payable (excluding real estate taxes)	8,680	8,680	31
32	Accrued Real Estate Taxes(Sch.IX-B)		554,904	32
33	Accrued Interest Payable	7,260	78,344	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)	\$ 2,600,048	\$ 3,226,036	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	31,296	31,296	39
40	Mortgage Payable		14,665,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	6,951,228	125,000	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 6,982,524	\$ 14,821,296	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,582,572	\$ 18,047,332	46
47	TOTAL EQUITY(page 18, line 24)	\$ 5,484,845	\$ 4,891,195	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 15,067,417	\$ 22,938,527	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,416,342	1
2	Restatements (describe):		2
3	<u>Depreciation</u>	15	3
4	<u>Payroll Deduction</u>	148	4
5	<u>Rounding</u>	1	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,416,506	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,968,339	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	(900,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,068,339	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)	\$ 5,484,845	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperia Care Chicago Heights, Llc

0049940

Report Period Beginning: 01/01/17

Ending:

12/31/17

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	\$ 14,208,695	1
2	Discounts and Allowances for all Levels	(3,849,588)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,359,107	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	24,803	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 24,803	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		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	2	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	38,017	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 38,017	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	135,082	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 135,082	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,557,011	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,278,111	31
32	Health Care	2,427,245	32
33	General Administration	2,286,777	33
B. Capital Expense			
34	Ownership	1,998,698	34
C. Ancillary Expense			
35	Special Cost Centers	63,702	35
36	Provider Participation Fee	534,139	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,588,672	40
41	Income before Income Taxes (line 30 minus line 40)**	1,968,339	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,968,339	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,036,014	44
45	Private Pay - Net Inpatient Revenue	56,370	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify) <u>Insurance</u>	4,605	47
48	Other-(specify) <u>Managed Care</u>	9,262,118	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,359,107	49

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

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

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

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

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0049940

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,904	2,080	\$ 94,046	\$ 45.21	1
2	Assistant Director of Nursing	1,976	2,080	57,595	27.69	2
3	Registered Nurses	6,521	6,893	224,773	32.61	3
4	Licensed Practical Nurses	22,691	24,793	679,560	27.41	4
5	CNAs & Orderlies	39,955	43,321	481,937	11.12	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	8,891	9,523	147,138	15.45	8
9	Activity Director	1,246	1,982	33,023	16.66	9
10	Activity Assistants	9,079	9,783	88,997	9.10	10
11	Social Service Workers	30,089	32,811	485,438	14.79	11
12	Dietician					12
13	Food Service Supervisor	1,672	1,840	40,158	21.83	13
14	Head Cook	3,824	4,257	44,446	10.44	14
15	Cook Helpers/Assistants	12,424	13,121	131,560	10.03	15
16	Dishwashers					16
17	Maintenance Workers	15,407	16,630	184,352	11.09	17
18	Housekeepers	1,952	2,080	35,797	17.21	18
19	Laundry					19
20	Administrator	2,192	2,320	99,919	43.07	20
21	Assistant Administrator			7,374		21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,023	7,995	146,006	18.26	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	166,846	181,509	\$ 2,982,119 *	\$ 16.43	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	425	\$ 23,360	01-03	35
36	Medical Director	Monthly	16,200	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	39,139	10-03	38
39	Pharmacist Consultant	Monthly	15,526	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	77	3,792	11-03	44
45	Social Service Consultant	146	8,704	12-03	45
46	Other(specify)				46
47	Psychiatric MD	Monthly	2,000	10-03	47
48					48
49	TOTAL (lines 35 - 48)	648	\$ 108,721		49

C. CONTRACT NURSES

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

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Ending:

12/31/17**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC - \$26,696
- (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. \$ 1,595 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. \$ 534,139
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. \$ 29,383 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