

Facility Name & ID Number Aperion Care Dolton, Llc

0051151 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	80	Skilled (SNF)	80	29,200	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	80	TOTALS	80	29,200	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	7,721		17,702	25,423	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,721		17,702	25,423	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.07%

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 10/1/2010

J. Was the facility purchased or leased after January 1, 1978?
YES Date 2/1/2017 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 39 and days of care provided 3,331

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 Dolton, Llc # 0051151 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	180,399	20,418	20,470	221,287		221,287	(13,796)	207,491		1
2	Food Purchase		139,489		139,489		139,489	52	139,541		2
3	Housekeeping	70,098	14,908	102,548	187,554		187,554		187,554		3
4	Laundry	29	1,987	101,716	103,732		103,732	(6,530)	97,202		4
5	Heat and Other Utilities			100,621	100,621		100,621	(9,280)	91,341		5
6	Maintenance	37,369	18,103	34,048	89,520		89,520	11,126	100,646		6
7	Other (specify):*							2,267	2,267		7
8	TOTAL General Services	287,895	194,905	359,403	842,203		842,203	(16,161)	826,042		8
	B. Health Care and Programs										
9	Medical Director			15,000	15,000		15,000		15,000		9
10	Nursing and Medical Records	1,387,959	77,783	53,334	1,519,076		1,519,076	(14,019)	1,505,057		10
10a	Therapy	84,243	2,419		86,662		86,662		86,662		10a
11	Activities	113,031	13,821	1,804	128,656		128,656		128,656		11
12	Social Services	103,895		5,785	109,680		109,680		109,680		12
13	CNA Training										13
14	Program Transportation			12,766	12,766		12,766		12,766		14
15	Other (specify):*							3,394	3,394		15
16	TOTAL Health Care and Programs	1,689,128	94,023	88,689	1,871,840		1,871,840	(10,625)	1,861,215		16
	C. General Administration										
17	Administrative	119,657		272,727	392,384		392,384	(232,190)	160,194		17
18	Directors Fees										18
19	Professional Services			307,629	307,629	(115)	307,514	(162,548)	144,966		19
20	Dues, Fees, Subscriptions & Promotions			114,393	114,393		114,393	(76,832)	37,561		20
21	Clerical & General Office Expenses	103,147		127,090	230,237		230,237	14,408	244,645		21
22	Employee Benefits & Payroll Taxes			433,730	433,730		433,730		433,730		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,438	4,438		4,438	1,562	6,000		24
25	Other Admin. Staff Transportation			2,873	2,873		2,873	1,798	4,671		25
26	Insurance-Prop.Liab.Malpractice			262,813	262,813		262,813	3,406	266,219		26
27	Other (specify):*							11,419	11,419		27
28	TOTAL General Administration	222,804		1,525,693	1,748,497	(115)	1,748,382	(438,977)	1,309,405		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,199,827	288,928	1,973,785	4,462,540	(115)	4,462,425	(465,763)	3,996,662		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 Dolton, Llc

#0051151

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			49,768	49,768		49,768	189,430	239,198			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			52,932	52,932		52,932	366,528	419,460			32
33	Real Estate Taxes			349,882	349,882	115	349,997	1,155	351,152			33
34	Rent-Facility & Grounds			721,334	721,334		721,334	(698,000)	23,334			34
35	Rent-Equipment & Vehicles			8,572	8,572		8,572	3,064	11,636			35
36	Other (specify):*			62,691	62,691		62,691	(62,691)				36
37	TOTAL Ownership			1,245,179	1,245,179	115	1,245,294	(200,514)	1,044,780			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		124,173	424,718	548,891		548,891	(17,118)	531,773			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			183,916	183,916		183,916		183,916			42
43	Other (specify):*			32,082	32,082		32,082	(32,082)				43
44	TOTAL Special Cost Centers		124,173	640,716	764,889		764,889	(49,200)	715,689			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,199,827	413,101	3,859,680	6,472,608		6,472,608	(715,477)	5,757,131			45

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

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	(10,779)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(16,031)	30		9
10	Interest and Other Investment Income	(14,931)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		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	(1,629)	21		18
19	Entertainment	(3,043)	21		19
20	Contributions	(77,109)	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	(66,825)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(169,595)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (359,942)		\$	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)	(355,535)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (355,535)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (715,477)		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 Dolton, Llc

ID# 0051151

Report Period Beginning: 01/01/17

Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Advertising / Marketing / Promotional	\$ (30,757)	43	1
2	Bank Charges	(6,885)	21	2
3	Theft & Damage Loss	(459)	21	3
4	Amortization	(62,691)	36	4
5	Misc Inc - Therapy Settlement	(578)	39	5
6	Chamber of Commerce Dues	(25)	20	6
7	Additional R&M	6,164	6	7
8	Building Company - Amortization	(38,646)	36	8
9	Building Company - Bank Charges	(755)	21	9
10	Building Company - License & Permit	(405)	20	10
11	Building Company - Other Professional	(2,100)	19	11
12	Dolton Lots - Professional Fees	(4,776)	19	12
13	Dolton Lots - Licenses & Permits	(155)	20	13
14	Dolton Lots - Illinois Replacement Tax	(1,621)	21	14
15	Non-Allowable Legal	(14,289)	19	15
16	Non-Allowable Professional Fees	(4,689)	19	16
17	PAC Dues	(5,339)	20	17
18	Credit Card Processing	(1,589)	21	18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(169,595)		49

Aperion Care Dolton, Llc

Report Period Beginning: ID# 0051151
 Ending: 01/01/17
12/31/17

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Dolton, Llc# 0051151

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					(13,796)							(13,796)	1
2	Food Purchase				50		2						52	2
3	Housekeeping													3
4	Laundry									(6,530)			(6,530)	4
5	Heat and Other Utilities	(10,779)		766	(9)			742					(9,280)	5
6	Maintenance	6,164		210	752	2,509		1,491					11,126	6
7	Other (specify):*				31	2,007		229					2,267	7
8	TOTAL General Services	(4,615)		976	824	(9,280)	2	2,462		(6,530)			(16,161)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records				5,696	(19,715)							(14,019)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*				288	3,106							3,394	15
16	TOTAL Health Care and Programs				5,984	(16,609)							(10,625)	16
	C. General Administration													
17	Administrative				(234,166)		1,976						(232,190)	17
18	Directors Fees													18
19	Professional Services	(25,854)	7,100	4,776	(25,092)	(4,830)	(119,787)	5,236			(4,097)		(162,548)	19
20	Fees, Subscriptions & Promotions	(83,033)	405	155	3,800	1,443	389	9					(76,832)	20
21	Clerical & General Office Expenses	(82,806)	755	1,621	27,077	5,160	61,298	1,303					14,408	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar				921	536	105						1,562	24
25	Other Admin. Staff Transportation				725	1,023	50						1,798	25
26	Insurance-Prop.Liab.Malpractice			2,045	1,361								3,406	26
27	Other (specify):*				3,132	686	7,601						11,419	27
28	TOTAL General Administration	(191,693)	8,260	8,597	(222,243)	4,018	(48,368)	6,548			(4,097)		(438,977)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(196,308)	8,260	9,573	(215,435)	(21,871)	(48,365)	9,010		(6,530)	(4,097)		(465,763)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Dolton, Llc # 0051151 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	(16,031)	193,713		985	177	217	10,369					189,430	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(14,931)	376,594		2,516	12	(305)	2,643					366,528	32
33	Real Estate Taxes		188					967					1,155	33
34	Rent-Facility & Grounds		(550,000)	(120,000)				(28,000)					(698,000)	34
35	Rent-Equipment & Vehicles				1,916	280	262	606					3,064	35
36	Other (specify):*	(101,337)	38,646										(62,691)	36
37	TOTAL Ownership	(132,299)	59,141	(120,000)	5,417	469	173	(13,415)					(200,514)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers	(578)							(16,540)				(17,118)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(30,757)				(1,325)							(32,082)	43
44	TOTAL Special Cost Centers	(31,335)				(1,325)			(16,540)				(49,200)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(359,942)	67,401	(110,427)	(210,018)	(22,726)	(48,192)	(4,405)	(16,540)	(6,530)	(4,097)		(715,477)	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 Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 550,000	Dolton Realty	100.00%	\$	(550,000)	1
2	V	33 Real Estate Tax	322,926	Dolton Realty	100.00%	323,114	188	2
3	V	36 Amortization		Dolton Realty	100.00%	38,646	38,646	3
4	V	21 Bank Charges		Dolton Realty	100.00%	755	755	4
5	V	19 Bookkeeping Fee (page 6)		Dolton Realty	100.00%	5,000	5,000	5
6	V	30 Depreciation		Dolton Realty	100.00%	193,713	193,713	6
7	V	32 Interest (net)		Dolton Realty	100.00%	376,594	376,594	7
8	V	20 Licenses & Permits		Dolton Realty	100.00%	405	405	8
9	V	19 Other Professional		Dolton Realty	100.00%	2,100	2,100	9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 872,926			\$ 940,327	\$ * 67,401	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	34 Rent	\$ 120,000	Dolton Lots	100.00%	\$	\$ (120,000)
16	V	5 Electricity		Dolton Lots	100.00%	766	766
17	V	6 Landscaping		Dolton Lots	100.00%	210	210
18	V	19 Professional Fees		Dolton Lots	100.00%	4,776	4,776
19	V	20 Licenses & Permits		Dolton Lots	100.00%	155	155
20	V	21 Illinois Replacement Tax		Dolton Lots	100.00%	1,621	1,621
21	V	26 Insurance		Dolton Lots	100.00%	2,045	2,045
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		\$ 120,000			\$ 9,573	\$ * (110,427)

* 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%	\$ 50	\$	50	15
16	V	5 UTILITIES		APERION CARE, INC.	100.00%	(9)		(9)	16
17	V	6 MAINTENANCE SALARY		APERION CARE, INC.	100.00%	618		618	17
18	V	6 REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	134		134	18
19	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	31		31	19
20	V	10 SALARY- NURSE		APERION CARE, INC.	100.00%	5,696		5,696	20
21	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	288		288	21
22	V	17 ADMINISTRATIVE SALARIES		APERION CARE, INC.	100.00%	33,966		33,966	22
23	V	17 MANAGEMENT FEES		APERION CARE, INC.	100.00%	4,594		4,594	23
24	V	19 PROFESSIONAL FEES		APERION CARE, INC.	100.00%	3,003		3,003	24
25	V	20 FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	3,800		3,800	25
26	V	21 CLERICAL SALARY		APERION CARE, INC.	100.00%	26,124		26,124	26
27	V	21 CLERICAL & GENERAL		APERION CARE, INC.	100.00%	953		953	27
28	V	24 SEMINARS		APERION CARE, INC.	100.00%	921		921	28
29	V	25 AUTO AND TRAVEL		APERION CARE, INC.	100.00%	725		725	29
30	V	26 INSURANCE		APERION CARE, INC.	100.00%	1,361		1,361	30
31	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	3,132		3,132	31
32	V	30 DEPRECIATION		APERION CARE, INC.	100.00%	985		985	32
33	V	32 INTEREST		APERION CARE, INC.	100.00%	2,516		2,516	33
34	V	35 AUTO LEASE		APERION CARE, INC.	100.00%	1,900		1,900	34
35	V	35 EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	16		16	35
36	V	17 MANAGEMENT FEE	272,727	APERION CARE, INC.	100.00%			(272,727)	36
37	V	19 HOME OFFICE	23,095	APERION CARE, INC.	100.00%			(23,095)	37
38	V	19 LEGAL INCOME	5,000					(5,000)	38
39	Total		\$ 300,822			\$ 90,803	\$ *	(210,018)	39

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

Facility Name & ID Number

Aperion Care Dolton, Llc

0051151

Report Period Beginning:

01/01/17

Ending:

12/31/17

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%	\$ 6,674	\$ 6,674
16	V	6		APERION CONSULTING, LLC	100.00%	7,480	7,480
17	V	6		APERION CONSULTING, LLC	100.00%	4	4
18	V	7		APERION CONSULTING, LLC	100.00%	2,007	2,007
19	V	10		APERION CONSULTING, LLC	100.00%	27,448	27,448
20	V	15		APERION CONSULTING, LLC	100.00%	3,106	3,106
21	V	19		APERION CONSULTING, LLC	100.00%	970	970
22	V	20		APERION CONSULTING, LLC	100.00%	1,443	1,443
23	V	21		APERION CONSULTING, LLC	100.00%	5,160	5,160
24	V	24		APERION CONSULTING, LLC	100.00%	536	536
25	V	25		APERION CONSULTING, LLC	100.00%	1,023	1,023
26	V	27		APERION CONSULTING, LLC	100.00%	686	686
27	V	30		APERION CONSULTING, LLC	100.00%	177	177
28	V	32		APERION CONSULTING, LLC	100.00%	12	12
29	V	35		APERION CONSULTING, LLC	100.00%	280	280
30	V						
31	V						
32	V						
33	V	43	1,325	APERION CONSULTING, LLC	100.00%		(1,325)
34	V	10	47,163	APERION CONSULTING, LLC	100.00%		(47,163)
35	V	06	4,000	APERION CONSULTING, LLC	100.00%		(4,000)
36	V	01	20,470	APERION CONSULTING, LLC	100.00%		(20,470)
37	V	06	975	APERION CONSULTING, LLC	100.00%		(975)
38	V	19	5,800	APERION CONSULTING, LLC	100.00%		(5,800)
39	Total		\$ 79,733			\$ 57,007	\$ * (22,726)

* 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%	\$ 2	\$	2	15
16	V	17 ADMINISTRATIVE		APERION FINANCIAL, LLC	100.00%	1,976		1,976	16
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	901		901	17
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	389		389	18
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	61,298		61,298	19
20	V	24 SEMINARS		APERION FINANCIAL, LLC	100.00%	105		105	20
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	50		50	21
22	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	7,601		7,601	22
23	V	30 DEPRECIATION		APERION FINANCIAL, LLC	100.00%	217		217	23
24	V	32 INTEREST		APERION FINANCIAL, LLC	100.00%	(305)		(305)	24
25	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	262		262	25
26	V			APERION FINANCIAL, LLC	100.00%				26
27	V			APERION FINANCIAL, LLC	100.00%				27
28	V			APERION FINANCIAL, LLC	100.00%				28
29	V			APERION FINANCIAL, LLC	100.00%				29
30	V			APERION FINANCIAL, LLC	100.00%				30
31	V			APERION FINANCIAL, LLC	100.00%				31
32	V			APERION FINANCIAL, LLC	100.00%				32
33	V			APERION FINANCIAL, LLC	100.00%				33
34	V	19 HOME OFFICE EXPENSE	120,688	APERION FINANCIAL, LLC	100.00%			(120,688)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 120,688			\$ 72,496	\$ *	(48,192)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	CHASE OFFICE,LLC	100.00%	\$ 742	\$	742	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,491		1,491	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		229		229	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		5,236		5,236	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		9		9	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,303		1,303	20
21	V	26 INSURANCE		CHASE OFFICE,LLC					21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		10,369		10,369	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,643		2,643	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		967		967	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		606		606	25
26	V	34 RENTAL INCOME	28,000	CHASE OFFICE,LLC				(28,000)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 28,000			\$ 23,595	\$ *	(4,405)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 410,416	Renewal Rehab	100.00%	\$ 393,876	\$ (16,540)
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		\$ 410,416			\$ 393,876	\$ * (16,540)

* 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	\$ 101,716	EcoBrite Linen	100.00%	\$ 95,186	\$ (6,530)
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		\$ 101,716			\$ 95,186	\$ * (6,530)

* 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	\$ 17,071	ProPay HR LLC	24.00%	\$ 12,974	\$ (4,097)
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		\$ 17,071			\$ 12,974	\$ * (4,097)

* 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	Declaration of Trust of Yosef Meystel	39.00%	Aperion Care Bloomington	Bloomington	Dolton Realty	Dolton	Building Co.	1
2	Jay Meystel Trust	4.00%	Aperion Care Bridgeport	Bridgeport	Dolton Lots	Dolton	Parking Lot	2
3	Steven Turofsky	1.00%	Aperion Care Burbank	Burbank	Interbuild Construction	Chicago	Bldg Improvements	3
4	Frederick S. Frankel	1.00%	Aperion Care Chicago Heights	Chicago Heights	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	4
5	David Berkowitz Revocable Trust	47.00%	Aperion Care Demotte	Demotte,IN	Propay	Evanston	Payroll Services	5
6	Joel Meystel	8.00%	Aperion Care Elgin	Elgin	Renewal Rehab	Skokie	Therapy Services	6
7			Aperion Care Evanston	Evanston	Aperion Care, Inc.	Skokie	Corporate Manager	7
8			Aperion Care Forest Park	Forest Park	Aperion Consulting, Inc.	Skokie	Consulting Co.	8
9			Aperion Care Plum Grove	Palatine	Aperion Financial, Inc.	Skokie	Bookkeeping	9
10			Aperion Care Galesburg	Galesburg	Eco-Brite	Skokie	Laundry	10
11			Aperion Care Hidden Lake	St. Louis, MO	Pointe Group Care, LLC	Boston, MA	Bookkeeping	11
12			Aperion Care Highwood	Highwood	Pointe Property, LLC	Boston, MA	Property Management	12
13			Aperion Care International	Chicago	Aperion Estates Peru	Peru, IN	ALF	13
14			Aperion Care Jacksonville	Jacksonville	Aperion Care Demotte	Demotte, IN	ALF	14
15			Aperion Care Kokomo	Kokomo, IN	Aperion Care Hidden Lake	St. Louis, MO	ALF	15
16			Aperion Care Litchfield	Litchfield	Aperion Care Hidden Lake	St. Louis, MO	ILF	16
17			Aperion Care Midlothian	Midlothian	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	17
18			Aperion Care Moline	East Moline	San Antonio Property, LLC	San Antonio, TX	Building Co.	18
19			Aperion Care Oak Lawn	Oak Lawn	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	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 Dolton, Llc

0051151

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	0.9	2.25%	Alloc Salary	\$ 4,594	17-7	1	
2	Jay Meystel	Relative	Administrative	0	See Attached	0.5	1.25%	Alloc Salary	664	17-7	2	
3	Joel Meystel	Shareholder	Clerical	8.00%	See Attached	0.5	2.50%	Alloc Salary	174	21-07	3	
4	Cynthia Meystel	Relative	Clerical	0	See Attached	0.077	2.30%	Alloc Salary	648	21-07	4	
5	David Berkowitz	Relative	Administrative	0	See Attached	0.9	2.25%	Alloc Salary	4,594	17-07	5	
6	Fred Frankel	Shareholder	Administrative	1.00%	See Attached	0.9	2.25%	Alloc Salary	4,213	17-07	6	
7	Steve Turofsky	Shareholder	Administrative	1.00%	See Attached	0.9	2.25%	Alloc Salary	4,594	17-07	7	
8	Nosson Factor	Relative	Clerical	0	See Attached	0.8	2.43%	Alloc Salary	1,576	21-07	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	\$ 21,057		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 Dolton, Llc

0051151

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

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					\$	\$		\$	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 Dolton, Llc

0051151

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 Dolton, Llc

0051151

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	\$ 25,423	\$ 50	1
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	25,423	(9)	2
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	25,423	618	3
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	25,423	134	4
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	25,423	31	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	25,423	5,696	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	25,423	288	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	25,423	33,966	8
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	25,423	4,594	9
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	25,423	3,003	10
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	25,423	3,800	11
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	25,423	26,124	12
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	25,423	953	13
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	25,423	921	14
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	25,423	725	15
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	25,423	1,361	16
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	25,423	3,132	17
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	25,423	985	18
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	25,423	2,516	19
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	25,423	1,900	20
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	25,423	16	21
22									22
23									23
24									24
25	TOTALS					\$ 3,953,315	\$ 2,891,038	\$ 90,803	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETITIAN SALARY	PATIENT DAYS	1,106,839	47	\$ 290,566	\$ 290,566	25,423	\$ 6,674	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	325,675	25,423	7,480	2
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162		25,423	4	3
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378		25,423	2,007	4
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	1,194,994	25,423	27,448	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233		25,423	3,106	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241		25,423	970	7
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820		25,423	1,443	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	200,283	25,423	5,160	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340		25,423	536	10
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550		25,423	1,023	11
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866		25,423	686	12
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685		25,423	177	13
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508		25,423	12	14
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204		25,423	280	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		\$ 57,007	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,106,839	47	\$ 92	\$ 25,423	\$ 2	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	1,106,839	47	86,036	86,036	25,423	1,976
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	39,233	25,423	901	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	16,932	25,423	389	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	2,668,725	2,630,420	25,423	61,298
6	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	4,567	25,423	105	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	2,179	25,423	50	7
8	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	330,931	25,423	7,601	8
9	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	9,460	25,423	217	9
10	32	INTEREST	ACTUAL CENSUS	1,106,839	47	(13,300)	25,423	(305)	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	11,395	25,423	262	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	\$ 72,496	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

CHASE OFFICE, LLC

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

(847) 262-3800

Fax Number

(

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	\$ 32,299	\$ 25,423	\$ 742	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	25,423	1,491	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	25,423	229	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	25,423	5,236	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	25,423	9	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	25,423	1,303	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		25,423		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	25,423	10,369	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	25,423	2,643	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	25,423	967	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	25,423	606	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	\$	\$ 23,595	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

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 Renewal Rehab
 Street Address 4655 W. Chase
 City / State / Zip Code Lincolnwood, IL 60714
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	43	\$	\$		\$ 393,876	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				\$	\$		\$ 393,876	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

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		\$	\$		\$ 95,186	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				\$	\$		\$ 95,186	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 12,974	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 12,974	25

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

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 Dolton, Llc

0051151

Report Period Beginning:

01/01/17

Ending:

12/31/17

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	First Midwest Bank		X	Mortgage			\$ 7,500,000	\$ 7,500,000			5.6290	\$ 377,191						
2																		
3																		
4																		
5																		
Working Capital																		
6	First Midwest Bank		X	Line of Credit				989,960				47,572						
7	Insurance Policies		X									5,360						
8																		
9	TOTAL Facility Related						\$ 7,500,000	\$ 8,489,960				\$ 430,123						
B. Non-Facility Related*																		
10	Interest Income		X									(14,931)						
11	Int. Inc. - Building Company		X									(597)						
12	Allocated from Aperion Care											2,516						
13	See Supplemental Schedule											2,350						
14	TOTAL Non-Facility Related						\$	\$				\$ (10,662)						
15	TOTALS (line 9+line14)						\$ 7,500,000	\$ 8,489,960				\$ 419,461						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

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

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

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

B. Real Estate Taxes

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

1. Real Estate Tax accrual used on 2016 report.		\$	<u>323,475</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<u>335,852</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>12,377</u>	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>338,651</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	<u>115</u>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>351,143</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	<u>304,881</u>	8
	2013	<u>317,324</u>	9
	2014	<u>319,423</u>	10
	2015	<u>323,475</u>	11
	2016	<u>334,885</u>	12

2017 accrual = 11 months estimated tax + transfer at closing (311,520 + 27131 = 338,651)

Allocated from Chase Office LLC \$967

FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2016	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

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

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

Report Period Beginning:

01/01/17

Ending:

12/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 17,952 B. General Construction Type: Exterior Brick Frame _____ Number of Stories _____

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 & Parking Lot</u>		<u>2017</u>	<u>\$ 228,048</u>	<u>1</u>
2	<u>Allocated from Chase Office LLC</u>		<u>2016</u>	<u>1,426</u>	<u>2</u>
3	TOTALS			\$ 229,474	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	80		2017	1977	\$ 3,681,287	\$ 193,713	35	\$ 105,180	\$ (88,533)	\$ 105,180	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		2011		283,344		20	21,520	21,520	139,837	9
10	Various		2012		9,860		20	658	658	3,617	10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		549,742			27,487	27,487	27,487	67
68		81,823	5,421		3,779	(1,642)	5,576	68
69			49,768			(49,768)		69
70		\$ 4,606,056	\$ 248,902		\$ 158,624	\$ (90,278)	\$ 281,697	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		\$ 4,606,056	\$ 248,902		\$ 158,624	\$ (90,278)	\$ 281,697	1
2	Aluminum Face Panels Installation	2014	5,867		20	391	391	1,336	2
3	Water And Fuel Pumps	2015	6,387		20	319	319	931	3
4	Door Wander	2015	6,340		20	317	317	740	4
5	Upgrade Walk-In Cooler: Support Rails For Condenser Unit, Pipi	2015	8,557		20	428	428	963	5
6	Installation Of 2 Magnetic Locks	2016	3,724		20	186	186	372	6
7	Camera And Intercon	2017	6,024		20	276	276	276	7
8	Camera And Cable	2017	2,618		20	65	65	65	8
9	Electrical Riser Diagram	2017	3,302		20	83	83	83	9
10	Camera & Intercom	2017	2,717		20	45	45	45	10
11	Installation Of Cable For Camera & Lens	2017	3,285		20	164	164	164	11
12	Electrical Panel Splitting Project	2017	6,650		20	333	333	333	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)		\$ 4,661,527	\$ 248,902		\$ 161,231	\$ (87,671)	\$ 287,005	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		\$ 4,661,527	\$ 248,902		\$ 161,231	\$ (87,671)	\$ 287,005	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)	\$ 4,661,527	\$ 248,902		\$ 161,231	\$ (87,671)	\$ 287,005	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		\$ 4,661,527	\$ 248,902		\$ 161,231	\$ (87,671)	\$ 287,005	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)	\$ 4,661,527	\$ 248,902		\$ 161,231	\$ (87,671)	\$ 287,005	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		\$ 4,661,527	\$ 248,902		\$ 161,231	\$ (87,671)	\$ 287,005	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)	\$ 4,661,527	\$ 248,902		\$ 161,231	\$ (87,671)	\$ 287,005	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Parking Lot (569,359)	2017	549,742		20	27,487	27,487	27,487	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)		\$ 549,742	\$		\$ 27,487	\$ 27,487	\$ 27,487	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		\$ 549,742	\$		\$ 27,487	\$	\$ 27,487	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)	\$ 549,742	\$		\$ 27,487	\$	\$ 27,487	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	12,836	329	39	329		466	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	684	110	20	34	(76)	274	9
10	Allocated from Aperion Care	2012	194	15	20	10	(5)	58	10
11	Allocated from Aperion Care	2013	83	9	20	4	(5)	21	11
12									12
13	Allocated from Chase Office LLC	2017	2,971	195	20	149	(46)	149	13
14	Allocated from Chase Office LLC	2016	65,055	4,763	20	3,253	(1,510)	4,608	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)		\$ 81,823	\$ 5,421		\$ 3,779	\$ (1,642)	\$ 5,576	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		\$ 81,823	\$ 5,421		\$ 3,779	\$ (1,642)	\$ 5,576	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)	\$ 81,823	\$ 5,421		\$ 3,779	\$ (1,642)	\$ 5,576	34

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

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

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	\$ 115,767	\$ 5,794	\$ 13,759	\$ 7,965	10	\$ 50,785	71
72	Current Year Purchases	628,970	327	63,947	63,620	10	63,947	72
73	Fully Depreciated Assets	37,273				10	37,273	73
74								74
75	TOTALS	\$ 782,009	\$ 6,121	\$ 77,705	\$ 71,584		\$ 152,004	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		\$ 768	\$ 117	\$ 154	\$ 37	5	\$ 499	76
77		Allocated from Aperion Consulting		532	88	106	18	5	320	77
78										78
79										79
80	TOTALS			\$ 1,300	\$ 205	\$ 260	\$ 55		\$ 819	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)	\$ 5,674,310	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 255,228	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 239,197	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (16,031)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 439,829	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	Resident Rooms, PT Gym,	\$ 1,617,524	92
93	Foundation, Windows,		93
94	Flooring, Walls		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 Dolton, Llc

0051151

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: Unrelated lease 1/1-1/31/17 only

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:	<u>(one month exp)</u>			\$ <u>23,334</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$ <u>23,334</u>			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: \$ 9,456 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>1,900</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>280</u>	18
19					19
20					20
21	TOTAL		\$ _____	\$ <u>2,180</u>	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	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	\$		\$ 165,230	\$		\$ 165,230	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			69,936			69,936	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			175,508			175,508	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				103,807		103,807	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					14,044	20,366		34,410	13
14	TOTAL			\$		\$ 424,718	\$ 124,173		\$ 548,891	14

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

Facility Name & ID Number Aperion Care Dolton, Llc# 0051151Report Period Beginning: 01/01/17Ending: 12/31/17

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	\$ 120,330	\$ 120,330	1
2	Cash-Patient Deposits	650	650	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,079,389	1,079,389	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	540,081	540,081	6
7	Other Prepaid Expenses	280,921	280,921	7
8	Accounts Receivable (owners or related parties)	753,996	753,996	8
9	Other(specify): <u>See Attached Schedule</u>	41,422	2,745,301	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,816,789	\$ 5,520,668	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		176,418	13
14	Buildings, at Historical Cost		3,681,287	14
15	Leasehold Improvements, at Historical Cost	249,556	249,556	15
16	Equipment, at Historical Cost	311,108	917,216	16
17	Accumulated Depreciation (book methods)	(377,421)	(571,134)	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>	2,173,806	3,031,196	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,357,049	\$ 7,484,539	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,173,838	\$ 13,005,207	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,187,529	\$ 1,187,529	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	989,960	989,960	29
30	Accrued Salaries Payable	121,612	121,612	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,716	2,716	31
32	Accrued Real Estate Taxes(Sch.IX-B)		338,651	32
33	Accrued Interest Payable	4,159	40,513	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	22,545	22,545	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,328,521	\$ 2,703,526	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,500,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	2,027,687	2,027,687	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,027,687	\$ 9,527,687	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,356,208	\$ 12,231,213	46
47	TOTAL EQUITY(page 18, line 24)	\$ 817,630	\$ 773,994	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,173,838	\$ 13,005,207	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,155,902	1
2	Restatements (describe):		2
3	<u>Rounding</u>	10	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,155,912	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(268,282)	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	(70,000)	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)	\$ (338,282)	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)	\$ 817,630	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care Dolton, Llc# 0051151Report 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**

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,704,545	1
2	Discounts and Allowances for all Levels	(582,479)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,122,066	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	65,726	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 65,726	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	792	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	233	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,025	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	14,931	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 14,931	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	578	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 578	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,204,326	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	842,203	31
32	Health Care	1,871,840	32
33	General Administration	1,748,497	33
B. Capital Expense			
34	Ownership	1,245,179	34
C. Ancillary Expense			
35	Special Cost Centers	580,973	35
36	Provider Participation Fee	183,916	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,472,608	40
41	Income before Income Taxes (line 30 minus line 40)**	(268,282)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (268,282)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,450,878	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue	1,934,740	46
47	Other-(specify) <u>Insurance</u>	292,271	47
48	Other-(specify) <u>Managed Care</u>	2,444,177	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,122,066	49

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

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

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

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

Facility Name & ID Number Aperion Care Dolton, Llc

0051151

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,752	2,104	\$ 80,385	\$ 38.21	1
2	Assistant Director of Nursing					2
3	Registered Nurses	4,333	4,590	155,933	33.97	3
4	Licensed Practical Nurses	20,155	21,551	602,480	27.96	4
5	CNAs & Orderlies	43,549	46,385	549,161	11.84	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,806	4,217	84,243	19.98	8
9	Activity Director	1,792	1,939	28,124	14.50	9
10	Activity Assistants	6,324	6,850	84,907	12.40	10
11	Social Service Workers	4,664	5,210	103,895	19.94	11
12	Dietician					12
13	Food Service Supervisor	1,960	2,080	42,791	20.57	13
14	Head Cook	2,832	3,109	33,509	10.78	14
15	Cook Helpers/Assistants	8,285	9,350	104,099	11.13	15
16	Dishwashers					16
17	Maintenance Workers	1,654	1,859	37,369	20.10	17
18	Housekeepers	5,566	6,228	70,098	11.26	18
19	Laundry	4	4	29	7.25	19
20	Administrator	1,984	2,352	119,657	50.87	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,442	7,964	103,147	12.95	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)	116,102	125,792	\$ 2,199,827 *	\$ 17.49	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	Monthly	\$ 20,470	01-03	35
36	Medical Director	Monthly	15,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	47,163	10-03	38
39	Pharmacist Consultant	Monthly	6,171	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	33	1,804	11-03	44
45	Social Service Consultant	96	5,785	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	129	\$ 96,393		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount	
<u>Landra Cupil-Jones</u>	<u>Administrator</u>	<u>0</u>	\$ <u>119,657</u>	<u>Workers' Compensation Insurance</u>	\$ <u>99,255</u>	<u>IDPH License Fee</u>	\$ <u>3,980</u>	
				<u>Unemployment Compensation Insurance</u>	<u>38,523</u>	<u>Advertising: Employee Recruitment</u>	<u>2,771</u>	
				<u>FICA Taxes</u>	<u>164,157</u>	<u>Health Care Worker Background Check</u>	<u>116</u>	
				<u>Employee Health Insurance</u>	<u>99,453</u>	(Indicate # of checks performed <u>12</u>)		
				<u>Employee Meals</u>	<u>22</u>	<u>Patient Background Checks</u>	<u>113</u>	
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues & Subscriptions</u>	<u>21,925</u>	
				<u>Union Pension Fund</u>	<u>15,973</u>	<u>Licenses & Permits</u>	<u>2,002</u>	
				<u>401K Expense</u>	<u>488</u>	<u>Allocated from Aperion Care</u>	<u>3,800</u>	
				<u>Employee Physicals</u>	<u>720</u>	<u>Allocated from Aperion Consulting</u>	<u>1,443</u>	
				<u>Other Employee Benefits</u>	<u>15,139</u>	<u>See Supplemental Schedule</u>	<u>398</u>	
						<u>Less: Public Relations Expense</u>	()	
						<u>Non-allowable advertising</u>	()	
						<u>Yellow page advertising</u>	()	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 119,657	TOTAL (agree to Schedule V, line 22, col.8)		\$ 433,730		
(List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
						\$ 37,561		
B. Administrative - Other			Amount	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
<u>Aperion Care Inc. - Management Fee</u>			\$ <u>272,727</u>				<u>Out-of-State Travel</u>	\$
							<u>In-State Travel</u>	
							<u>Seminar Expense</u>	<u>4,438</u>
							<u>Allocated from Aperion Care</u>	<u>921</u>
							<u>Allocated from Aperion Consulting</u>	<u>536</u>
							<u>Allocated from Aperion Financial</u>	<u>105</u>
							<u>Entertainment Expense</u>	()
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 272,727	TOTAL			\$	
(Attach a copy of any management service agreement)							(agree to Sch. V, line 24, col. 8)	
							\$ 6,000	
C. Professional Services			Amount					
Vendor/Payee	Type							
<u>Aperion Consulting</u>	<u>Managed Care Consulting</u>	\$	<u>5,800</u>					
<u>Creative Technology Solutions</u>	<u>Data Processing</u>		<u>13,552</u>					
<u>Point Click Care</u>	<u>E.H.R. Software</u>		<u>21,198</u>					
<u>Galaxy Hosted Software</u>	<u>Data Processing</u>		<u>1,500</u>					
<u>Ability Network</u>	<u>Data Processing</u>		<u>5,155</u>					
<u>National Datacare Corp</u>	<u>Data Processing</u>		<u>1,828</u>					
<u>Aperion Care</u>	<u>Data Processing</u>		<u>7,421</u>					
<u>Dgtell</u>	<u>Security</u>		<u>5,175</u>					
<u>Aperion Care</u>	<u>Home Office Expense</u>		<u>23,095</u>					
<u>Aperion Financial</u>	<u>Home Office Expense</u>		<u>120,687</u>					
<u>Propay HR</u>	<u>Payroll Processing</u>		<u>17,071</u>					
<u>See Supplemental Schedule</u>			<u>85,146</u>					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 307,628					
(For legal fee disclosure, see page 39 of instructions)								

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Dolton, Llc# 0051151

Report Period Beginning:

01/01/17

Ending:

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

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC \$10678
- (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. \$ 15,051 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. \$ 183,916
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. \$ 22 Has any meal income been offset against related costs? N/A 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% line 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