



Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330 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	104	Skilled (SNF)	104	37,960	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	104	TOTALS	104	37,960	7

B. Census-For the entire report period.

	1 Level of Care	2 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	1,070	640	4,139	5,849	8
9	SNF/PED					9
10	ICF	6,314	5,130	10,919	22,363	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,384	5,770	15,058	28,212	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.32%

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

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

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

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

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

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

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

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 104 and days of care provided 2,856

Medicare Intermediary National Government Services

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name & ID Number Aperion Care Highwood, Llc # 0048330 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
	<b>A. General Services</b>										
1	Dietary	270,777	21,869	18,480	311,126		311,126	(11,074)	300,052		1
2	Food Purchase		196,264		196,264		196,264	(944)	195,320		2
3	Housekeeping	177,153	19,449		196,602		196,602		196,602		3
4	Laundry		751	95,099	95,850		95,850	(6,105)	89,745		4
5	Heat and Other Utilities			102,489	102,489		102,489	814	103,303		5
6	Maintenance	57,537	12,702	67,509	137,748		137,748	5,115	142,863		6
7	Other (specify):*							2,517	2,517		7
8	<b>TOTAL General Services</b>	505,467	251,035	283,577	1,040,079		1,040,079	(9,676)	1,030,403		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			80,000	80,000		80,000		80,000		9
10	Nursing and Medical Records	2,028,824	129,215	89,963	2,248,002		2,248,002	(44,712)	2,203,290		10
10a	Therapy	84,007			84,007		84,007		84,007		10a
11	Activities	100,606	5,408	2,952	108,966		108,966		108,966		11
12	Social Services	180,572		3,166	183,738		183,738		183,738		12
13	CNA Training										13
14	Program Transportation			2,406	2,406		2,406		2,406		14
15	Other (specify):*							3,766	3,766		15
16	<b>TOTAL Health Care and Programs</b>	2,394,009	134,623	178,487	2,707,119		2,707,119	(40,946)	2,666,173		16
	<b>C. General Administration</b>										
17	Administrative	81,209		314,477	395,686		395,686	(269,494)	126,192		17
18	Directors Fees										18
19	Professional Services			297,710	297,710	(127)	297,583	(160,660)	136,923		19
20	Dues, Fees, Subscriptions & Promotions			137,101	137,101		137,101	(87,050)	50,051		20
21	Clerical & General Office Expenses	60,526		175,661	236,187		236,187	(26,788)	209,399		21
22	Employee Benefits & Payroll Taxes			397,756	397,756		397,756		397,756		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,839	3,839		3,839	1,696	5,535		24
25	Other Admin. Staff Transportation			1,299	1,299		1,299	1,995	3,294		25
26	Insurance-Prop.Liab.Malpractice			280,658	280,658		280,658	1,510	282,168		26
27	Other (specify):*							12,672	12,672		27
28	<b>TOTAL General Administration</b>	141,735		1,608,501	1,750,236	(127)	1,750,109	(526,120)	1,223,989		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,041,211	385,658	2,070,565	5,497,434	(127)	5,497,307	(576,742)	4,920,564		29

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

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

Facility Name & ID Number Aperion Care Highwood, Llc

#0048330

Report Period Beginning:

01/01/17

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	
	<b>D. Ownership</b>											
30	Depreciation			123,435	123,435		123,435	538,482	661,917			30
31	Amortization of Pre-Op. & Org.			10,552	10,552		10,552	(10,552)				31
32	Interest			39,667	39,667		39,667	366,702	406,369			32
33	Real Estate Taxes			122,705	122,705	127	122,832	1,073	123,906			33
34	Rent-Facility & Grounds			568,000	568,000		568,000	(568,000)				34
35	Rent-Equipment & Vehicles			7,830	7,830		7,830	3,400	11,230			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			872,189	872,189	127	872,316	331,104	1,203,421			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		227,636	507,605	735,241		735,241	(20,455)	714,786			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			211,942	211,942		211,942		211,942			42
43	Other (specify):*			26,684	26,684		26,684	(26,684)				43
44	<b>TOTAL Special Cost Centers</b>		227,636	746,231	973,867		973,867	(47,139)	926,728			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,041,211	613,294	3,688,985	7,343,490		7,343,490	(292,777)	7,050,713			45

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

Facility Name & ID Number **Aperion Care Highwood, Llc**

# **0048330**

Report Period Beginning:

**01/01/17**

Ending:

**12/31/17**

**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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
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				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(170,040)	30		9
10	Interest and Other Investment Income	(5,772)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(401)	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	(335)	21		18
19	Entertainment	(1,694)	21		19
20	Contributions	(86,369)	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	(122,050)	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	(117,444)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (504,105)		\$	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	
		<b>Amount</b>	<b>Reference</b>	
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)	211,328		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 211,328		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (292,777)		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	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

<b>BHF USE ONLY</b>							
48		49		50		51	52

**Aperion Care Highwood, Llc**

**ID# 0048330**

**Report Period Beginning: 01/01/17**

**Ending: 12/31/17**

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Credit Card Processing	\$ (1,328)	21	1
2	Marketing	(23,381)	43	2
3	Promotial Products	(2,378)	43	3
4	Bank Charges	(4,140)	21	4
5	Theft & Damage Loss	(2,483)	21	5
6	Amortization	(10,552)	31	6
7	Jury Duty Income	(17)	10	7
8	Vending Income	(600)	02	8
9	Bldg Co - Accounting/Bookkeeping Fees	(13,025)	19	9
10	Bldg Co - Other Professional Fees	(11,965)	19	10
11	Bldg Co - Licenses & Fees	(89)	20	11
12	Bldg Co - Legal Fees	(55)	19	12
13	Bldg Co - Amortization - Loan Fees	(26,223)	36	13
14	Additional R&M	3,000	06	14
15	Prior Year Seminar	(38)	24	15
16	PAC Dues	(6,941)	20	16
17	Branding Expense	(507)	19	17
18	Non-Allowable Professional Fees	(9,200)	19	18
19	Non-Allowable Legal Expense	(3,793)	19	19
20	Capitalized R&M	(3,729)	06	20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(117,444)		49

Aperion Care Highwood, Llc

ID# 0048330

Report Period Beginning: 01/01/17

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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Highwood, Llc# 0048330

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				(11,074)								(11,074)	1
2	Food Purchase	(1,001)		55		2							(944)	2
3	Housekeeping													3
4	Laundry									(6,105)			(6,105)	4
5	Heat and Other Utilities			(9)			823						814	5
6	Maintenance	(729)		835	3,355		1,654						5,115	6
7	Other (specify):*			35	2,227		255						2,517	7
8	<b>TOTAL General Services</b>	<b>(1,730)</b>		<b>916</b>	<b>(5,492)</b>	<b>2</b>	<b>2,732</b>			<b>(6,105)</b>			<b>(9,676)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(17)		6,321	(51,016)								(44,712)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			319	3,447								3,766	15
16	<b>TOTAL Health Care and Programs</b>	<b>(17)</b>		<b>6,640</b>	<b>(47,569)</b>								<b>(40,946)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(271,687)		2,193							(269,494)	17
18	Directors Fees													18
19	Professional Services	(38,546)	25,045	(288)	(8,723)	(140,236)	5,811	(3,722)					(160,660)	19
20	Fees, Subscriptions & Promotions	(93,399)	89	4,217	1,601	432	10						(87,050)	20
21	Clerical & General Office Expenses	(132,030)		30,047	5,726	68,023	1,446						(26,788)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(38)		1,022	595	116							1,696	24
25	Other Admin. Staff Transportation			804	1,136	56							1,995	25
26	Insurance-Prop.Liab.Malpractice			1,510									1,510	26
27	Other (specify):*			3,476	761	8,435							12,672	27
28	<b>TOTAL General Administration</b>	<b>(264,012)</b>	<b>25,134</b>	<b>(230,900)</b>	<b>1,096</b>	<b>(60,982)</b>	<b>7,266</b>	<b>(3,722)</b>					<b>(526,120)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(265,759)</b>	<b>25,134</b>	<b>(223,344)</b>	<b>(51,965)</b>	<b>(60,980)</b>	<b>9,998</b>	<b>(3,722)</b>		<b>(6,105)</b>			<b>(576,742)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Highwood, Llc# 0048330

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	(170,040)	695,485	1,093	196	241	11,507						538,482	30
31	Amortization of Pre-Op. & Org.	(10,552)											(10,552)	31
32	Interest	(5,772)	367,075	2,792	13	(339)	2,933						366,702	32
33	Real Estate Taxes						1,073						1,073	33
34	Rent-Facility & Grounds		(540,000)				(28,000)						(568,000)	34
35	Rent-Equipment & Vehicles			2,126	311	290	672						3,400	35
36	Other (specify):*	(26,223)	26,223											36
37	<b>TOTAL Ownership</b>	<b>(212,587)</b>	<b>548,783</b>	<b>6,011</b>	<b>520</b>	<b>192</b>	<b>(11,815)</b>						<b>331,104</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(20,455)				(20,455)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(25,759)			(925)								(26,684)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(25,759)</b>			<b>(925)</b>				<b>(20,455)</b>				<b>(47,139)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(504,105)</b>	<b>573,917</b>	<b>(217,333)</b>	<b>(52,370)</b>	<b>(60,787)</b>	<b>(1,817)</b>	<b>(3,722)</b>	<b>(20,455)</b>	<b>(6,105)</b>			<b>(292,777)</b>	<b>45</b>

**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:	
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)	
1	V	34 Rent	\$ 540,000	Highland Park NRC Realty	100.00%	\$	(540,000)	1
2	V	32 Interest	9	Highland Park NRC Realty	100.00%	367,084	367,075	2
3	V	33 Rent Income - RE Taxes	122,705	Highland Park NRC Realty	100.00%	122,705		3
4	V	36 Amortization - Loan Fees		Highland Park NRC Realty	100.00%	26,223	26,223	4
5	V	19 Legal		Highland Park NRC Realty	100.00%	55	55	5
6	V	30 Depreciation		Highland Park NRC Realty	100.00%	695,485	695,485	6
7	V	19 Accounting Fees		Highland Park NRC Realty	100.00%	8,025	8,025	7
8	V	19 Other Professional Fees		Highland Park NRC Realty	100.00%	11,965	11,965	8
9	V	20 Licenses & Fees		Highland Park NRC Realty	100.00%	89	89	9
10	V	19 Bookkeeping Fees		Highland Park NRC Realty	100.00%	5,000	5,000	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 662,714			\$ 1,236,631	\$ * 573,917	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2 FOOD	\$	APERION CARE, INC.	100.00%	\$ 55	\$	55	15
16	V	5 UTILITIES		APERION CARE, INC.	100.00%	(9)		(9)	16
17	V	6 MAINTENANCE SALARY		APERION CARE, INC.	100.00%	686		686	17
18	V	6 REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	149		149	18
19	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	35		35	19
20	V	10 SALARY- NURSE		APERION CARE, INC.	100.00%	6,321		6,321	20
21	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	319		319	21
22	V	17 ADMINISTRATIVE SALARIES		APERION CARE, INC.	100.00%	37,693		37,693	22
23	V	17 MANAGEMENT FEES		APERION CARE, INC.	100.00%	5,098		5,098	23
24	V	19 PROFESSIONAL FEES		APERION CARE, INC.	100.00%	3,333		3,333	24
25	V	20 FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	4,217		4,217	25
26	V	21 CLERICAL SALARY		APERION CARE, INC.	100.00%	28,989		28,989	26
27	V	21 CLERICAL & GENERAL		APERION CARE, INC.	100.00%	1,058		1,058	27
28	V	24 SEMINARS		APERION CARE, INC.	100.00%	1,022		1,022	28
29	V	25 AUTO AND TRAVEL		APERION CARE, INC.	100.00%	804		804	29
30	V	26 INSURANCE		APERION CARE, INC.	100.00%	1,510		1,510	30
31	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	3,476		3,476	31
32	V	30 DEPRECIATION		APERION CARE, INC.	100.00%	1,093		1,093	32
33	V	32 INTEREST		APERION CARE, INC.	100.00%	2,792		2,792	33
34	V	35 AUTO LEASE		APERION CARE, INC.	100.00%	2,108		2,108	34
35	V	35 EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	18		18	35
36	V	17 MANAGEMENT FEE	314,477	APERION CARE, INC.	100.00%			(314,477)	36
37	V	19 HOME OFFICE	3,621	APERION CARE, INC.	100.00%			(3,621)	37
38	V								38
39	Total		\$ 318,099			\$ 100,766	\$ *	(217,333)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1	DIETITIAN SALARY	\$	APERION CONSULTING, LLC	100.00%	\$ 7,406	\$ 7,406	15
16	V	6	MAINTENANCY SALARY		APERION CONSULTING, LLC	100.00%	8,301	8,301	16
17	V	6	REPAIRS & MAINTENANCE		APERION CONSULTING, LLC	100.00%	4	4	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC	100.00%	2,227	2,227	18
19	V	10	SALARY NURSE		APERION CONSULTING, LLC	100.00%	30,459	30,459	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	3,447	3,447	20
21	V	19	PROFESSIONAL FEES		APERION CONSULTING, LLC	100.00%	1,077	1,077	21
22	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC	100.00%	1,601	1,601	22
23	V	21	CLERICAL & GENERAL		APERION CONSULTING, LLC	100.00%	5,726	5,726	23
24	V	24	SEMINARS		APERION CONSULTING, LLC	100.00%	595	595	24
25	V	25	AUTO AND TRAVEL		APERION CONSULTING, LLC	100.00%	1,136	1,136	25
26	V	27	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	761	761	26
27	V	30	DEPRECIATION		APERION CONSULTING, LLC	100.00%	196	196	27
28	V	32	INTEREST		APERION CONSULTING, LLC	100.00%	13	13	28
29	V	35	AUTO LEASE		APERION CONSULTING, LLC	100.00%	311	311	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V	10	CONSULTING	81,475	APERION CONSULTING, LLC	100.00%		(81,475)	34
35	V	01	DIETICIAN	18,480	APERION CONSULTING, LLC	100.00%		(18,480)	35
36	V	19	MANAGED CARE	9,800	APERION CONSULTING, LLC	100.00%		(9,800)	36
37	V	43	MARKETING	925	APERION CONSULTING, LLC	100.00%		(925)	37
38	V	06	PROJECT MANAGER	4,950	APERION CONSULTING, LLC	100.00%		(4,950)	38
39	Total		\$ 115,630				\$ 63,260	\$ * (52,370)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	2	FOOD	APERION FINANCIAL, LLC	100.00%	\$ 2	\$ 2
16	V	17	ADMINISTRATIVE	APERION FINANCIAL, LLC	100.00%	2,193	2,193
17	V	19	PROFESSIONAL FEES	APERION FINANCIAL, LLC	100.00%	1,000	1,000
18	V	20	FEES, SUBSCRIPTIONS	APERION FINANCIAL, LLC	100.00%	432	432
19	V	21	CLERICAL & GENERAL	APERION FINANCIAL, LLC	100.00%	68,023	68,023
20	V	24	SEMINARS	APERION FINANCIAL, LLC	100.00%	116	116
21	V	25	AUTO AND TRAVEL	APERION FINANCIAL, LLC	100.00%	56	56
22	V	27	EMP. BEN.-GEN. ADMIN.	APERION FINANCIAL, LLC	100.00%	8,435	8,435
23	V	30	DEPRECIATION	APERION FINANCIAL, LLC	100.00%	241	241
24	V	32	INTEREST	APERION FINANCIAL, LLC	100.00%	(339)	(339)
25	V	35	EQUIPMENT RENTAL	APERION FINANCIAL, LLC	100.00%	290	290
26	V			APERION FINANCIAL, LLC	100.00%		
27	V			APERION FINANCIAL, LLC	100.00%		
28	V			APERION FINANCIAL, LLC	100.00%		
29	V			APERION FINANCIAL, LLC	100.00%		
30	V			APERION FINANCIAL, LLC	100.00%		
31	V			APERION FINANCIAL, LLC	100.00%		
32	V			APERION FINANCIAL, LLC	100.00%		
33	V			APERION FINANCIAL, LLC	100.00%		
34	V	19	HOME OFFICE EXPENSE	APERION FINANCIAL, LLC	100.00%		(141,236)
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 141,236			\$ 80,449	\$ * (60,787)

\* 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%	\$ 823	\$	823	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,654		1,654	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		255		255	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		5,811		5,811	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		10		10	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,446		1,446	20
21	V	26 INSURANCE		CHASE OFFICE,LLC					21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		11,507		11,507	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,933		2,933	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		1,073		1,073	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		672		672	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			\$ 26,183	\$ *	(1,817)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 15,507	ProPay HR LLC	24.00%	\$ 11,785	\$ (3,722)
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		\$ 15,507			\$ 11,785	\$ * (3,722)

\* 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	\$ 507,575	Renewal Rehab	100.00%	\$ 487,120	\$ (20,455)
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	<b>Total</b>		\$ 507,575			\$ 487,120	\$ * (20,455)

\* 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	\$ 95,099	EcoBrite Linen	100.00%	\$ 88,994	\$ (6,105)
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		\$ 95,099			\$ 88,994	\$ * (6,105)

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	DECLARATION TRUST OF YOSEF MEYSTEL	0.10%	Aperion Care Bloomington	Bloomington	Highland Park NRC Realty		Building Co.	1
2	NRC INVESTMENT GROUP	99.90%	Aperion Care Bridgeport	Bridgeport	Interbuild Construction	Chicago	Bldg Improvements	2
3			Aperion Care Burbank	Burbank	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	3
4			Aperion Care Chicago Heights	Chicago Heights	Propay	Evanston	Payroll Services	4
5			Aperion Care Demotte	Demotte,IN	Renewal Rehab	Skokie	Therapy Services	5
6			Aperion Care Dolton	Dolton	Aperion Care, Inc.	Skokie	Corporate Manager	6
7			Aperion Care Elgin	Elgin	Aperion Consulting, Inc.	Skokie	Consulting Co.	7
8			Aperion Care Evanston	Evanston	Aperion Financial, Inc.	Skokie	Bookkeeping	8
9			Aperion Care Forest Park	Forest Park	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Plum Grove	Palatine	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Galesburg	Galesburg	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Hidden Lake	St. Louis, MO	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care International	Chicago	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care Jacksonville	Jacksonville	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15			Aperion Care Kokomo	Kokomo, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16			Aperion Care Litchfield	Litchfield	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17			Aperion Care Midlothian	Midlothian	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care Moline	East Moline	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care Oak Lawn	Oak Lawn				19
20			Aperion Care Peru	Peru, IN				20
21			Aperion Care Spring Valley	Spring Valley				21
22			Aperion Care Springfield	Springfield				22
23			Aperion Care St. Elmo	St. Elmo				23
24			Aperion Care Tolleston Park	Gary, IN				24
25			Aperion Care Toluca	Toluca				25
26			Aperion Care Valparaiso	Valparaiso, IN				26
27			Aperion Care Wilmington	Wilmington				27
28			Burgin Manor	Olney				28
29			The Arbors at Michigan City	Michigan City, IN				29
30			Aperion Care Cairo	Cairo				30



Facility Name &amp; ID Number

Aperion Care Highwood, Llc

# 0048330

Report Period Beginning:

01/01/17

Ending:

12/31/17

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0	See Attached	1	2.50%	Alloc Salary	\$ 5,098	17-7	1	
2	Jay Meystel	Relative	Administrative	0	See Attached	0.5	1.25%	Alloc Salary	737	17-7	2	
3	Joel Meystel	Relative	Clerical	0	See Attached	0.5	2.50%	Alloc Salary	193	21-07	3	
4	Cynthia Meystel	Relative	Clerical	0	See Attached	0.085	2.54%	Alloc Salary	719	21-07	4	
5	Nosson Factor	Relative	Clerical	0	See Attached	0.8	2.43%	Alloc Salary	1,749	21-07	5	
6											6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 8,496		13	

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330

Report Period Beginning:

01/01/17

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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330

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	\$ 28,212	\$ 55	1
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	28,212	(9)	2
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	28,212	686	3
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	28,212	149	4
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	28,212	35	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	28,212	6,321	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	28,212	319	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	28,212	37,693	8
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	28,212	5,098	9
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	28,212	3,333	10
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	28,212	4,217	11
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	28,212	28,989	12
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	28,212	1,058	13
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	28,212	1,022	14
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	28,212	804	15
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	28,212	1,510	16
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	28,212	3,476	17
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	28,212	1,093	18
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	28,212	2,792	19
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	28,212	2,108	20
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	28,212	18	21
22									22
23									23
24									24
25	TOTALS					\$ 3,953,315	\$ 2,891,038	\$ 100,766	25

Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330

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	28,212	\$ 7,406	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	325,675	28,212	8,301	2
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162		28,212	4	3
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378		28,212	2,227	4
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	1,194,994	28,212	30,459	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233		28,212	3,447	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241		28,212	1,077	7
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820		28,212	1,601	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	200,283	28,212	5,726	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340		28,212	595	10
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550		28,212	1,136	11
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866		28,212	761	12
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685		28,212	196	13
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508		28,212	13	14
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204		28,212	311	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		\$ 63,260	25

Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330

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	\$ 28,212	\$ 2	1	
2	17	ADMINISTRATIVE	ACTUAL CENSUS	1,106,839	47	86,036	86,036	28,212	2,193	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	39,233		28,212	1,000	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	16,932		28,212	432	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	2,668,725	2,630,420	28,212	68,023	5
6	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	4,567		28,212	116	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	2,179		28,212	56	7
8	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	330,931		28,212	8,435	8
9	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	9,460		28,212	241	9
10	32	INTEREST	ACTUAL CENSUS	1,106,839	47	(13,300)		28,212	(339)	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	11,395		28,212	290	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	\$	80,449	25

Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330

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	\$ 28,212	\$ 823	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	28,212	1,654	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	28,212	255	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	28,212	5,811	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	28,212	10	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	28,212	1,446	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		28,212		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	28,212	11,507	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	28,212	2,933	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	28,212	1,073	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	28,212	672	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	\$	\$ 26,183	25

Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330

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		\$	\$		\$ 11,785	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				\$	\$		\$ 11,785	25

Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330

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	\$	\$		\$ 487,120	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				\$	\$		\$ 487,120	25

Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330

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 EcoBrite Linen  
 Street Address 3712 Jarvis Avenue  
 City / State / Zip Code Skokie, IL 60076  
 Phone Number (847) 582-4000  
 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	4	Laundry Services	Direct		\$	\$		\$ 88,994	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				\$	\$		\$ 88,994	25

Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330 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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330

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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number

Aperion Care Highwood, Llc

# 0048330

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			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	First Midwest Bank		X	Mortgage			\$	\$ 6,750,000			\$	367,084						
2																		
3																		
4																		
5																		
<b>Working Capital</b>																		
6	Lake Forest Bank & Trust		X	Line of Credit				874,113				37,286						
7																		
8																		
9	<b>TOTAL Facility Related</b>						\$	\$ 7,624,113			\$	404,370						
<b>B. Non-Facility Related*</b>																		
10	Interest Income		X									(5,772)						
11	Insurance Interest		X									2,381						
12	Interest Income - Bldg Co.		X									(9)						
13	See Supplemental Schedule											5,399						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$	1,999						
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 7,624,113			\$	406,369						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ None                      Line #      N/A

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

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

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

**B. Real Estate Taxes**

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

1. Real Estate Tax accrual used on 2016 report.		\$	<u>117,393</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>121,227</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>3,834</u>	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>120,153</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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<u>127</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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>124,114</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	<u>111,063</u>	8
	2013	<u>113,851</u>	9
	2014	<u>116,400</u>	10
	2015	<u>117,602</u>	11
	2016	<u>120,153</u>	12

2017 Accrual is based on 2016 Taxes Paid

\*Beginning accrual adjusted for a journal entry to the 2016 accrual, after cost report preparation

Allocated from Chase Office LLC - \$1,073

<b>FOR BHF USE ONLY</b>			
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 Highwood, Llc

# 0048330 Report Period Beginning:

01/01/17 Ending:

12/31/17

**X. BUILDING AND GENERAL INFORMATION:**

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

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

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

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

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

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

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

None

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

If so, please complete the following:

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

3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs:

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2006</u>	<u>\$ 627,000</u>	<u>1</u>
2	<u>Allocated from Chase Office LLC</u>			<u>1,583</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 628,583</b>	<b>3</b>

**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	104	2007	1961	\$ 3,407,107	\$ 695,485	35	\$ 97,346	\$ (598,139)	\$ 1,076,350	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Various		2007	104,937		20	5,261	5,261	102,161	9
10	Various		2008	26,276		20	595	595	25,720	10
11	Various		2009	22,285		20	1,381	1,381	16,445	11
12	Various		2010	258,593		20	13,361	13,361	160,594	12
13	Various		2011	213,375		20	10,669	10,669	72,343	13
14	Various		2012	22,556		20	1,232	1,232	15,535	14
15	Various		2013	38,611		20	3,344	3,344	15,877	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		9,501,814			475,091	475,091	3,376,803	67
68		90,799	6,016		4,194	(1,822)	6,188	68
69			123,435			(123,435)		69
70		\$ 13,686,353	\$ 824,936		\$ 612,475	\$ (212,461)	\$ 4,868,016	70

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

Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330

Report Period Beginning:

01/01/17

Ending:

12/31/17

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 13,686,353	\$ 824,936		\$ 612,475	\$ (212,461)	\$ 4,868,016	1
2	Fox Valley Pull Stations, Fire Alarm System	2014	2,950		20	148	148	590	2
3	Fox Valley Fire Alarm System Related Equipment	2014	3,484		20	174	174	697	3
4	Installed Seatwall, Columns For Signage, Signage & Plants	2015	18,614		20	931	931	2,637	4
5	Constructed Custom Two Tiered Pergola	2015	39,981		20	1,999	1,999	5,664	5
6	Installed Drain Tile Along Entire Location	2015	19,850		20	993	993	2,316	6
7	Installed 2 More Stone Columns & Drainage Pipes	2015	9,489		20	474	474	1,147	7
8	Nurse Station	2015	3,968		20	198	198	413	8
9	Installation Of Cat5E Cable On 1St Floor	2015	4,400		20	220	220	587	9
10	Installed Floor Tile & Ceramic Wall Tile Over Durock In Hall & I	2015	8,250		20	413	413	1,203	10
11	Installation Of Fire Rated 88 Device	2016	2,503		20	125	125	250	11
12	South Patio Project	2016	3,156		20	210	210	421	12
13	Electric Work - Steam Table	2016	38,898		20	1,945	1,945	2,755	13
14	Custom Signage Board W/Logo	2017	2,693		20	90	90	90	14
15	Fixture Replacement Scones	2017	3,729		20	186	186	186	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 13,848,316	\$ 824,936		\$ 620,581	\$ (204,355)	\$ 4,886,972	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		\$ 13,848,316	\$ 824,936		\$ 620,581	\$ (204,355)	\$ 4,886,972	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
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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		\$ 13,848,316	\$ 824,936		\$ 620,581	\$ (204,355)	\$ 4,886,972	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		\$ 13,848,316	\$ 824,936		\$ 620,581	\$ (204,355)	\$ 4,886,972	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
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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		\$ 13,848,316	\$ 824,936		\$ 620,581	\$ (204,355)	\$ 4,886,972	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		\$ 13,848,316	\$ 824,936		\$ 620,581	\$ (204,355)	\$ 4,886,972	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		\$ 13,848,316	\$ 824,936		\$ 620,581	\$ (204,355)	\$ 4,886,972	34

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

Facility Name & ID Number Aperion Care Highwood, Llc# 0048330

Report Period Beginning:

01/01/17

Ending:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Building Company</b>		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<b>Chandaliar, Wallcovering, Flooring, Tile, Handrails</b>	2010	190,983		20	9,549	9,549	76,393	9
10	<b>Walls, Repair Cracks, Floor Prep</b>	2010	5,634		20	282	282	2,254	10
11	<b>Flooring, Chandaliar, Cove Base</b>	2010	90,707		20	4,535	4,535	36,282	11
12	<b>Blinds, Ramp, Flooring, Cornice, Painting</b>	2010	113,000		20	5,650	5,650	45,200	12
13	<b>VCT &amp; Cove Base, Flooring, Cabinetry, Painting</b>	2010	270,481		20	13,524	13,524	108,193	13
14	<b>Elevator Floor, Granite Wall Caps, Floor Prep, Window Treatmen</b>	2010	20,443		20	1,022	1,022	8,177	14
15	<b>Porcelain Tile, Wallcovering, Custom Reception Desk</b>	2010	18,851		20	943	943	7,541	15
16	<b>Sink Cabinet, Flooring</b>	2010	7,862		20	393	393	3,145	16
17	<b>Flooring, Wallcovering, Cove Base, Handrails, Room Signage</b>	2010	101,919		20	5,096	5,096	40,768	17
18	<b>Handrails, VCT, Flooring, Cubicle Tracks/Curtains, Painting</b>	2010	203,450		20	10,173	10,173	81,381	18
19	<b>Vinyl Cove Base, Corner Guards</b>	2011	1,850		20	92	92	647	19
20	<b>Corner Guards, VCT, Flooring, Signage</b>	2011	44,933		20	2,247	2,247	15,727	20
21	<b>Flooring, Bathroom Mirrors, Window Treatments, Cubicle Track</b>	2011	53,302		20	2,665	2,665	18,656	21
22	<b>Wall Sconces</b>	2011	2,391		20	120	120	837	22
23	<b>Additional Construction Costs</b>	2011	81,620		20	4,081	4,081	28,567	23
24	<b>General Construction on Building</b>	2011	7,849,388		20	392,469	392,469	2,747,285	24
25	<b>SAS Architect Fees</b>	2011	445,000		20	22,250	22,250	155,750	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,501,814	\$		\$ 475,091	\$ 475,091	\$ 3,376,803	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		\$ 9,501,814	\$		\$ 475,091	\$	\$ 3,376,803	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)	\$ 9,501,814	\$		\$ 475,091	\$	\$ 3,376,803	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	14,244	365	35	365		517	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	759	122	20	38	(84)	304	9
10	Allocated from Aperion Care	2012	215	17	20	11	(6)	65	10
11	Allocated from Aperion Care	2013	92	10	20	5	(5)	23	11
12									12
13	Allocated from Chase Office LLC	2016	72,192	5,285	20	3,610	(1,675)	5,114	13
14	Allocated from Chase Office LLC	2017	3,297	217	20	165	(52)	165	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)		\$ 90,799	\$ 6,016		\$ 4,194	\$ (1,822)	\$ 6,188	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		\$ 90,799	\$ 6,016		\$ 4,194	\$ (1,822)	\$ 6,188	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
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27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 90,799	\$ 6,016		\$ 4,194	\$ (1,822)	\$ 6,188	34

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

Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330

Report Period Beginning:

01/01/17

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	\$ 304,943	\$ 6,431	\$ 37,850	\$ 31,419	10	\$ 308,155	71
72	Current Year Purchases	19,861	363	3,196	2,833	10	3,196	72
73	Fully Depreciated Assets	345,396				10	345,396	73
74								74
75	TOTALS	\$ 670,201	\$ 6,794	\$ 41,046	\$ 34,252		\$ 656,748	75

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

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2009 GMC Savana	2009	\$ 46,762	\$	\$	\$	5	\$ 46,762	76
77		Allocated from Aperion Care	2015	853	129	171	42	5	553	77
78		Allocated from Aperion Consulti	2015	591	97	118	21	5	355	78
79										79
80	TOTALS			\$ 48,206	\$ 226	\$ 289	\$ 63		\$ 47,670	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 15,195,307	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 831,956	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 661,916	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (170,040)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,591,389	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	Underground Storage Tanks	\$ 700	92
93			93
94			94
95		\$	95

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

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

Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330

Report Period Beginning: 01/01/17

Ending: 12/31/17

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	<b>TOTAL</b>				\$			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: \$ 8,810 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Aperion Care</u>		\$	<u>2,108</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>311</u>	18
19					19
20					20
21	<b>TOTAL</b>		\$	<u>2,419</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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)							
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	198,826	\$		\$	198,826	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				56,791				56,791	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				251,988				251,988	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					187,977			187,977	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify):							39,659			39,659	13
14	<b>TOTAL</b>			\$		\$	507,605	\$	227,636	\$	735,241	14

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

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of **12/31/17**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 172,540	\$ 173,084	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,442,084	1,495,885	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	348,704	348,704	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	73,318	73,318	8
9	Other(specify): <b>See Attached Schedule</b>	8,972	97,153	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,045,618	\$ 2,188,144	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		627,000	13
14	Buildings, at Historical Cost		3,407,107	14
15	Leasehold Improvements, at Historical Cost	941,518	9,240,012	15
16	Equipment, at Historical Cost	591,213	2,639,836	16
17	Accumulated Depreciation (book methods)	(1,110,727)	(6,385,643)	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): <b>See Attached Schedule</b>	5,725,437	1,399,313	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 6,147,441	\$ 10,927,625	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 8,193,059	\$ 13,115,769	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 796,290	\$ 796,291	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	874,113	874,113	29
30	Accrued Salaries Payable	254,957	254,957	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,049	6,049	31
32	Accrued Real Estate Taxes(Sch.IX-B)		120,153	32
33	Accrued Interest Payable	3,672	36,391	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<b>See Attached Schedule</b>	28,850	28,850	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,963,931	\$ 2,116,804	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable		6,750,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<b>See Attached Schedule</b>	4,793,121	4,793,121	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 4,793,121	\$ 11,543,121	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,757,052	\$ 13,659,925	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,436,007	\$ (544,156)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 8,193,059	\$ 13,115,769	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>1,525,254</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,525,254</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(89,247)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(89,247)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,436,007</b>	<b>24</b> *

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

Facility Name &amp; ID Number Aperion Care Highwood, Llc

# 0048330

Report Period Beginning: 01/01/17

Ending:

12/31/17

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

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

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 7,767,892	1
2	Discounts and Allowances for all Levels	(734,575)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 7,033,317	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	204,708	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 204,708	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	7,306	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	533	19
20	Radiology and X-Ray	9	20
21	Other Medical Services	1,981	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 9,829	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	5,772	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 5,772	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Supplemental Schedule	617	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 617	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 7,254,243	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,040,079	31
32	Health Care	2,707,119	32
33	General Administration	1,750,236	33
<b>B. Capital Expense</b>			
34	Ownership	872,189	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	761,925	35
36	Provider Participation Fee	211,942	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 7,343,490	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(89,247)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (89,247)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,344,807	44
45	Private Pay - Net Inpatient Revenue	1,617,959	45
46	Medicare - Net Inpatient Revenue	1,717,520	46
47	Other-(specify) <u>Insurance</u>	374,992	47
48	Other-(specify) <u>Managed Care</u>	1,978,039	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 7,033,317	49

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

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

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

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

Facility Name & ID Number Aperion Care Highwood, Llc

# 0048330

Report Period Beginning:

01/01/17

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	1,216	1,235	\$ 65,831	\$ 53.30	1
2	Assistant Director of Nursing	1,668	3,276	119,666	36.53	2
3	Registered Nurses	12,619	13,704	481,304	35.12	3
4	Licensed Practical Nurses	16,230	17,237	525,111	30.46	4
5	CNAs & Orderlies	44,769	50,038	802,498	16.04	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,252	4,625	84,007	18.16	8
9	Activity Director	1,757	2,018	39,851	19.75	9
10	Activity Assistants	5,164	5,726	60,755	10.61	10
11	Social Service Workers	6,072	6,393	180,572	28.25	11
12	Dietician					12
13	Food Service Supervisor	2,024	2,080	46,844	22.52	13
14	Head Cook	5,982	6,625	100,021	15.10	14
15	Cook Helpers/Assistants	9,583	11,126	123,912	11.14	15
16	Dishwashers					16
17	Maintenance Workers	1,912	2,080	57,537	27.66	17
18	Housekeepers	13,902	15,914	177,153	11.13	18
19	Laundry					19
20	Administrator	2,032	2,080	81,209	39.04	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,286	4,585	60,526	13.20	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	1,968	2,188	34,414	15.73	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	135,436	150,930	\$ 3,041,211 *	\$ 20.15	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	336	\$ 18,480	01-03	35
36	Medical Director	Monthly	80,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	1,151	81,475	10-03	38
39	Pharmacist Consultant	Monthly	7,918	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	68	2,952	11-03	44
45	Social Service Consultant	44	3,166	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,599	\$ 193,991		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	23	570	10-03	52
53	TOTAL (lines 50 - 52)	23	\$ 570		53

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions				
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount				
<u>Katherine Thompson</u>	<u>Administrator</u>	<u>0</u>	\$ <u>81,209</u>	<u>Workers' Compensation Insurance</u>	\$ <u>20,480</u>	<u>IDPH License Fee</u>	\$ <u>3,980</u>				
				<u>Unemployment Compensation Insurance</u>	<u>29,482</u>	<u>Advertising: Employee Recruitment</u>	<u>1,844</u>				
				<u>FICA Taxes</u>	<u>230,078</u>	<u>Health Care Worker Background Check</u>					
				<u>Employee Health Insurance</u>	<u>90,190</u>	(Indicate # of checks performed )					
				<u>Employee Meals</u>	<u>44</u>	<u>Patient Background Checks</u>	<u>170</u> <u>1,700</u>				
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues and Subscriptions</u>	<u>35,455</u>				
				<u>Union Pension Fund</u>	<u>18,644</u>	<u>Licenses and Permits</u>	<u>812</u>				
				<u>401K Expense</u>	<u>2,154</u>	<u>Allocated from Aperion Care</u>	<u>4,217</u>				
				<u>Employee Physicals</u>	<u>320</u>	<u>Allocated from Aperion Consulting</u>	<u>1,601</u>				
				<u>Employee Benefits - Other</u>	<u>6,364</u>	<u>See Supplemental Schedule</u>	<u>442</u>				
<b>TOTAL (agree to Schedule V, line 17, col. 1)</b>			<b>\$ <u>81,209</u></b>	<b>TOTAL (agree to Schedule V, line 22, col.8)</b>		<b>\$ <u>397,756</u></b>					
<b>(List each licensed administrator separately.)</b>						<b>TOTAL (agree to Sch. V, line 20, col. 8)</b>					
						<b>\$ <u>50,051</u></b>					
<b>B. Administrative - Other</b>				<b>E. Schedule of Non-Cash Compensation Paid to Owners or Employees</b>				<b>G. Schedule of Travel and Seminar**</b>			
Description			Amount	Description		Line #	Amount	Description		Amount	
<u>Management Fees - Aperion Care</u>			\$ <u>314,477</u>					<u>Out-of-State Travel</u>		\$	
								<u>In-State Travel</u>			
<b>TOTAL (agree to Schedule V, line 17, col. 3)</b>			<b>\$ <u>314,477</u></b>	<b>TOTAL</b>			<b>\$</b>	<u>Seminar Expense</u>		<u>3,801</u>	
<b>(Attach a copy of any management service agreement)</b>								<u>Allocated from Aperion Care</u>		<u>1,022</u>	
<b>C. Professional Services</b>				<b>F. Dues, Fees, Subscriptions and Promotions</b>				<b>G. Schedule of Travel and Seminar**</b>			
Vendor/Payee		Type	Amount	Description		Line #	Amount	Description		Amount	
<u>The Joint Commission</u>		<u>Accreditation</u>	\$ <u>2,735</u>					<u>Yellow page advertising</u>			
<u>Change Healthcare</u>		<u>Payment Cycle Management</u>	<u>1,670</u>								
<u>Osborn Visual Solutions</u>		<u>Branding</u>	<u>507</u>								
<u>Aperion Consulting</u>		<u>Compliance Consulting</u>	<u>9,800</u>								
<u>Aperion Care Inc.</u>		<u>Home Office Expense</u>	<u>3,621</u>								
<u>Aperion Financial</u>		<u>Home Office Expense</u>	<u>141,236</u>								
<u>Marcum LLP</u>		<u>Accounting</u>	<u>24,368</u>								
<u>ProPay HR</u>		<u>Payroll Processing</u>	<u>15,507</u>								
<u>See Attached</u>		<u>Legal Fees</u>	<u>5,107</u>								
<u>Pinnacle Quality Insight</u>		<u>Cust. Satisfaction Measurement</u>	<u>3,156</u>								
<u>InterBuild</u>		<u>Energy Procurement</u>	<u>2,784</u>								
<u>See Supplemental Schedule</u>			<u>87,218</u>								
<b>TOTAL (agree to Schedule V, line 19, column 3)</b>			<b>\$ <u>297,709</u></b>					<u>Entertainment Expense</u>			
<b>(For legal fee disclosure, see page 39 of instructions)</b>								<b>TOTAL (agree to Sch. V, line 24, col. 8)</b>		<b>\$ <u>5,534</u></b>	

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name & ID Number Aperion Care Highwood, Llc# 0048330

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 - \$13,882
- (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. \$ 23,382 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. \$ 211,942  
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. \$ 44 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% ln 14  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees