

Facility Name & ID Number Aperion Care International, Llc

0050187 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	218	Skilled (SNF)	218	79,570	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	218	TOTALS	218	79,570	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	193	8	19,087	19,288	8
9	SNF/PED					9
10	ICF	9,859	971	27,849	38,679	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	10,052	979	46,936	57,967	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.85%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 10/1/2008

J. Was the facility purchased or leased after January 1, 1978?
YES Date 10/1/2008 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 218 and days of care provided 19,087

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number Aperion Care International, Llc # 0050187 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	374,982	62,425	48,670	486,077		486,077	(33,453)	452,624		1
2	Food Purchase		317,033		317,033		317,033	64	317,097		2
3	Housekeeping	412,622	65,870		478,492		478,492		478,492		3
4	Laundry	20,722	3,127	251,255	275,104		275,104	(16,130)	258,974		4
5	Heat and Other Utilities			245,868	245,868		245,868	456	246,324		5
6	Maintenance	123,074	59,042	156,805	338,921		338,921	24,461	363,382		6
7	Other (specify):*							5,170	5,170		7
8	TOTAL General Services	931,400	507,497	702,598	2,141,495		2,141,495	(19,433)	2,122,062		8
	B. Health Care and Programs										
9	Medical Director			40,800	40,800		40,800		40,800		9
10	Nursing and Medical Records	4,046,368	349,261	106,111	4,501,740		4,501,740	(15,388)	4,486,352		10
10a	Therapy	235,721			235,721		235,721		235,721		10a
11	Activities	195,993	14,156	880	211,029		211,029		211,029		11
12	Social Services	406,958		1,323	408,281		408,281		408,281		12
13	CNA Training										13
14	Program Transportation			73,632	73,632		73,632		73,632		14
15	Other (specify):*							7,738	7,738		15
16	TOTAL Health Care and Programs	4,885,040	363,417	222,746	5,471,203		5,471,203	(7,649)	5,463,554		16
	C. General Administration										
17	Administrative	172,405		742,221	914,626		914,626	(649,795)	264,831		17
18	Directors Fees										18
19	Professional Services			1,429,157	1,429,157	(262)	1,428,895	(716,424)	712,471		19
20	Dues, Fees, Subscriptions & Promotions			171,287	171,287		171,287	(75,855)	95,432		20
21	Clerical & General Office Expenses	163,695		257,870	421,565		421,565	44,279	465,844		21
22	Employee Benefits & Payroll Taxes			1,065,446	1,065,446		1,065,446		1,065,446		22
23	Inservice Training & Education										23
24	Travel and Seminar			400	400		400	3,561	3,961		24
25	Other Admin. Staff Transportation			8,356	8,356		8,356	4,099	12,455		25
26	Insurance-Prop.Liab.Malpractice			634,780	634,780		634,780	36,831	671,611		26
27	Other (specify):*							26,036	26,036		27
28	TOTAL General Administration	336,100		4,309,517	4,645,617	(262)	4,645,355	(1,327,268)	3,318,087		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,152,540	870,914	5,234,861	12,258,315	(262)	12,258,053	(1,354,350)	10,903,703		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 International, Llc

#0050187

Report Period Beginning:

01/01/17

Ending:

12/31/17

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			420,419	420,419		420,419	434,588	855,007			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			130,259	130,259		130,259	745,533	875,792			32
33	Real Estate Taxes					262	262	533,883	534,145			33
34	Rent-Facility & Grounds			2,173,000	2,173,000		2,173,000	(2,173,000)				34
35	Rent-Equipment & Vehicles			23,435	23,435		23,435	6,985	30,420			35
36	Other (specify):*			10,921	10,921		10,921	122,511	133,432			36
37	TOTAL Ownership			2,758,034	2,758,034	262	2,758,296	(329,498)	2,428,798			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,199,132	2,674,666	3,873,798		3,873,798	(102,886)	3,770,912			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			346,047	346,047		346,047		346,047			42
43	Other (specify):*			83,857	83,857		83,857	(83,857)	(0)			43
44	TOTAL Special Cost Centers		1,199,132	3,104,570	4,303,702		4,303,702	(186,743)	4,116,959			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,152,540	2,070,046	11,097,465	19,320,051		19,320,051	(1,870,591)	17,449,460			45

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

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(1,216)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(206,342)	30		9
10	Interest and Other Investment Income	(28,563)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(54)	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	(5,963)	21		18
19	Entertainment	(1,672)	21		19
20	Contributions	(74,169)	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	(148,437)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,939)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(270,060)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (739,415)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,131,176)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,131,176)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,870,591)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

Aperion Care International, Llc

ID# 0050187

Report Period Beginning: 01/01/17

Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Credit Card Processing	\$ (1,583)	21	1
2	Advertising/Marketing	(49,310)	43	2
3	PAC Dues	(14,548)	20	3
4	Promotional Products / Marketing Food	(33,247)	43	4
5	Bank Charges	(6,943)	21	5
6	Theft and Damage Loss	(4,423)	21	6
7	Amortization	(10,921)	36	7
8	Jury Duty Income	(173)	10	8
9	Additional R&M	11,974	06	9
10	Capitalized R&M	(4,775)	06	10
11	Non-Allowable Professional Fees	(1,321)	19	11
12	Bldg Co - Accounting Fees	(16,665)	19	12
13	Bldg Co - Amortization	(7,054)	36	13
14	Bldg Co - Professional Fees	(250)	19	14
15	Building Co. - Licenses & Permits	(282)	20	15
16	Non-allowable Legal	(127,416)	19	16
17	Collections	(3,125)	19	17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(270,060)		49

Aperion Care International, Llc

Report Period Beginning: ID# 0050187
 Ending: 01/01/17
12/31/17

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care International, Llc# 0050187

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				(33,453)								(33,453)	1
2	Food Purchase	(54)		113		5							64	2
3	Housekeeping													3
4	Laundry								(16,130)				(16,130)	4
5	Heat and Other Utilities	(1,216)		(20)			1,692						456	5
6	Maintenance	7,199		1,716	12,147		3,399						24,461	6
7	Other (specify):*			71	4,576		523						5,170	7
8	TOTAL General Services	5,929		1,880	(16,731)	5	5,614		(16,130)				(19,433)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(173)		12,989	(28,204)								(15,388)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			656	7,082								7,738	15
16	TOTAL Health Care and Programs	(173)		13,645	(21,121)								(7,649)	16
	C. General Administration													
17	Administrative			(654,300)		4,506							(649,795)	17
18	Directors Fees													18
19	Professional Services	(148,777)	16,915	(192,635)	(26,338)	(368,414)	11,939			(9,114)			(716,424)	19
20	Fees, Subscriptions & Promotions	(88,999)	282	8,664	3,290	887	20						(75,855)	20
21	Clerical & General Office Expenses	(171,960)		61,737	11,765	139,766	2,970						44,279	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			2,100	1,222	239							3,561	24
25	Other Admin. Staff Transportation			1,652	2,333	114							4,099	25
26	Insurance-Prop.Liab.Malpractice		33,729	3,102									36,831	26
27	Other (specify):*			7,141	1,564	17,331							26,036	27
28	TOTAL General Administration	(409,735)	50,926	(762,540)	(6,164)	(205,571)	14,929			(9,114)			(1,327,268)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(403,979)	50,926	(747,015)	(44,015)	(205,567)	20,543			(16,130)	(9,114)		(1,354,350)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care International, Llc# 0050187

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	(206,342)	614,144	2,247	402	495	23,642						434,588	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(28,563)	763,004	5,736	27	(697)	6,026						745,533	32
33	Real Estate Taxes		531,678				2,205						533,883	33
34	Rent-Facility & Grounds		(2,145,000)				(28,000)						(2,173,000)	34
35	Rent-Equipment & Vehicles			4,368	639	597	1,381						6,985	35
36	Other (specify):*	(17,975)	140,486										122,511	36
37	TOTAL Ownership	(252,880)	(95,688)	12,351	1,068	395	5,255						(329,498)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(102,886)					(102,886)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(82,557)			(1,300)								(83,857)	43
44	TOTAL Special Cost Centers	(82,557)			(1,300)			(102,886)					(186,743)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(739,415)	(44,762)	(734,664)	(44,247)	(205,171)	25,798	(102,886)	(16,130)	(9,114)			(1,870,591)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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	\$ 2,145,000	4815 S. Western LLC		\$	(2,145,000)	1
2	V	32 Interest	654	4815 S. Western LLC		763,658	763,004	2
3	V	19 Accounting Fees		4815 S. Western LLC		16,665	16,665	3
4	V	36 Amortization		4815 S. Western LLC		7,054	7,054	4
5	V	30 Depreciation		4815 S. Western LLC		614,144	614,144	5
6	V	26 Insurance		4815 S. Western LLC		33,729	33,729	6
7	V	36 MIP Insurance		4815 S. Western LLC		133,432	133,432	7
8	V	19 Professional Fees		4815 S. Western LLC		250	250	8
9	V	33 Real Estate Taxes		4815 S. Western LLC		489,985	489,985	9
10	V	33 Real Estate Taxes - PY		4816 S. Western LLC		41,693	41,693	10
11	V	20 Licenses & Permits		4815 S. Western LLC		282	282	11
12	V							12
13	V							13
14	Total		\$ 2,145,654			\$ 2,100,892	\$ * (44,762)	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%	\$ 113	\$ 113
16	V	5	UTILITIES	APERION CARE, INC.	100.00%	(20)	(20)
17	V	6	MAINTENANCE SALARY	APERION CARE, INC.	100.00%	1,409	1,409
18	V	6	REPAIRS & MAINTENANCE	APERION CARE, INC.	100.00%	307	307
19	V	7	EMP. BEN.-GEN. SERV. & DIETARY	APERION CARE, INC.	100.00%	71	71
20	V	10	SALARY- NURSE	APERION CARE, INC.	100.00%	12,989	12,989
21	V	15	PAYROLL TAXES/GROUP INSURANCE	APERION CARE, INC.	100.00%	656	656
22	V	17	ADMINISTRATIVE SALARIES	APERION CARE, INC.	100.00%	77,447	77,447
23	V	17	MANAGEMENT FEES	APERION CARE, INC.	100.00%	10,474	10,474
24	V	19	PROFESSIONAL FEES	APERION CARE, INC.	100.00%	6,848	6,848
25	V	20	FEES, SUBSCRIPTIONS	APERION CARE, INC.	100.00%	8,664	8,664
26	V	21	CLERICAL SALARY	APERION CARE, INC.	100.00%	59,564	59,564
27	V	21	CLERICAL & GENERAL	APERION CARE, INC.	100.00%	2,173	2,173
28	V	24	SEMINARS	APERION CARE, INC.	100.00%	2,100	2,100
29	V	25	AUTO AND TRAVEL	APERION CARE, INC.	100.00%	1,652	1,652
30	V	26	INSURANCE	APERION CARE, INC.	100.00%	3,102	3,102
31	V	27	EMP. BEN.-GEN. ADMIN.	APERION CARE, INC.	100.00%	7,141	7,141
32	V	30	DEPRECIATION	APERION CARE, INC.	100.00%	2,247	2,247
33	V	32	INTEREST	APERION CARE, INC.	100.00%	5,736	5,736
34	V	35	AUTO LEASE	APERION CARE, INC.	100.00%	4,331	4,331
35	V	35	EQUIPMENT RENTAL	APERION CARE, INC.	100.00%	37	37
36	V	17	MANAGEMENT FEE	APERION CARE, INC.	100.00%		(742,221)
37	V	19	HOME OFFICE	APERION CARE, INC.	100.00%		(199,483)
38	V						
39	Total		\$ 941,705			\$ 207,041	\$ * (734,664)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1		APERION CONSULTING, LLC	100.00%	\$ 15,217	\$ 15,217
16	V	6		APERION CONSULTING, LLC	100.00%	17,056	17,056
17	V	6		APERION CONSULTING, LLC	100.00%	8	8
18	V	7		APERION CONSULTING, LLC	100.00%	4,576	4,576
19	V	10		APERION CONSULTING, LLC	100.00%	62,584	62,584
20	V	15		APERION CONSULTING, LLC	100.00%	7,082	7,082
21	V	19		APERION CONSULTING, LLC	100.00%	2,212	2,212
22	V	20		APERION CONSULTING, LLC	100.00%	3,290	3,290
23	V	21		APERION CONSULTING, LLC	100.00%	11,765	11,765
24	V	24		APERION CONSULTING, LLC	100.00%	1,222	1,222
25	V	25		APERION CONSULTING, LLC	100.00%	2,333	2,333
26	V	27		APERION CONSULTING, LLC	100.00%	1,564	1,564
27	V	30		APERION CONSULTING, LLC	100.00%	402	402
28	V	32		APERION CONSULTING, LLC	100.00%	27	27
29	V	35		APERION CONSULTING, LLC	100.00%	639	639
30	V						
31	V						
32	V						
33	V	10	90,788	APERION CONSULTING, LLC	100.00%		(90,788)
34	V	06	600	APERION CONSULTING, LLC	100.00%		(600)
35	V	01	48,670	APERION CONSULTING, LLC	100.00%		(48,670)
36	V	06	4,318	APERION CONSULTING, LLC	100.00%		(4,318)
37	V	19	28,550	APERION CONSULTING, LLC	100.00%		(28,550)
38	V	43	1,300	APERION CONSULTING, LLC	100.00%		(1,300)
39	Total		\$ 174,225			\$ 129,978	\$ * (44,247)

* 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%	\$ 5	\$	5	15
16	V	17	ADMINISTRATIVE	APERION FINANCIAL, LLC	100.00%	4,506		4,506	16
17	V	19	PROFESSIONAL FEES	APERION FINANCIAL, LLC	100.00%	2,055		2,055	17
18	V	20	FEES, SUBSCRIPTIONS	APERION FINANCIAL, LLC	100.00%	887		887	18
19	V	21	CLERICAL & GENERAL	APERION FINANCIAL, LLC	100.00%	139,766		139,766	19
20	V	24	SEMINARS	APERION FINANCIAL, LLC	100.00%	239		239	20
21	V	25	AUTO AND TRAVEL	APERION FINANCIAL, LLC	100.00%	114		114	21
22	V	27	EMP. BEN.-GEN. ADMIN.	APERION FINANCIAL, LLC	100.00%	17,331		17,331	22
23	V	30	DEPRECIATION	APERION FINANCIAL, LLC	100.00%	495		495	23
24	V	32	INTEREST	APERION FINANCIAL, LLC	100.00%	(697)		(697)	24
25	V	35	EQUIPMENT RENTAL	APERION FINANCIAL, LLC	100.00%	597		597	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	19	HOME OFFICE EXPENSE	APERION FINANCIAL, LLC	100.00%			(370,469)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 370,469			\$ 165,298	\$ *	(205,171)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	CHASE OFFICE,LLC	100.00%	\$ 1,692	\$	1,692	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		3,399		3,399	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		523		523	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		11,939		11,939	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		20		20	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		2,970		2,970	20
21	V	26 INSURANCE		CHASE OFFICE,LLC					21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		23,642		23,642	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		6,026		6,026	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		2,205		2,205	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		1,381		1,381	25
26	V								26
27	V	34 RENT	28,000	CHASE OFFICE,LLC				(28,000)	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			\$ 53,798	\$ *	25,798	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 2,552,991	Renewal Rehab		\$ 2,450,105	\$ (102,886)
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		\$ 2,552,991			\$ 2,450,105	\$ * (102,886)

* 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	\$ 251,255	EcoBrite Linen		\$ 235,125	\$ (16,130)
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		\$ 251,255			\$ 235,125	\$ * (16,130)

* 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	\$ 37,976	ProPay HR LLC	24.00%	\$ 28,862	\$ (9,114)
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		\$ 37,976			\$ 28,862	\$ * (9,114)

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	1219 LIMITED PARTNERSHIP	1.50%	Aperion Care Bloomington	Bloomington	4815 S. WESTERN LLC	CHICAGO	BLDG CO	1
2	257 LIMITED PARTNERSHIP	3.00%	Aperion Care Bridgeport	Bridgeport	Interbuild Construction	Chicago	Bldg Improvements	2
3	42170 LIMITED PARTNERSHIP	1.50%	Aperion Care Burbank	Burbank	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	3
4	ATIED ASSOCIATES, LLC	35.41%	Aperion Care Chicago Heights	Chicago Heights	Propay	Evanston	Payroll Services	4
5	CHRISTINA INOFRE	1.00%	Aperion Care Demotte	Demotte,IN	Renewal Rehab	Skokie	Therapy Services	5
6	DAVID BERKOWITZ TRUST	28.80%	Aperion Care Dolton	Dolton	Aperion Care, Inc.	Skokie	Corporate Manager	6
7	DECLARATION OF TRUST OF YOSEF MEYSEL	28.79%	Aperion Care Elgin	Elgin	Aperion Consulting, Inc.	Skokie	Consulting Co.	7
8			Aperion Care Evanston	Evanston	Aperion Financial, Inc.	Skokie	Bookkeeping	8
9			Aperion Care Forest Park	Forest Park	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Plum Grove	Palatine	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Galesburg	Galesburg	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Hidden Lake	St. Louis, MO	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care Highwood	Highwood	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care 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 & ID Number

Aperion Care International, Llc

0050187

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	0.00%	See Attached	2.1	5.25%	Alloc. Salary	\$ 10,474	17-07	1	
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	1	2.50%	Alloc. Salary	1,514	17-07	2	
3	Joel Meystel	Relative	Clerical	0.00%	See Attached	1	5.00%	Alloc. Salary	397	21-07	3	
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.2	5.98%	Alloc. Salary	1,478	21-07	4	
5	David Berkowitz	Relative	Administrative	0.00%	See Attached	2.1	5.25%	Alloc. Salary	10,474	17-07	5	
6	Christina Inofre	Owner	Nursing	0.00%	See Attached	2.1	5.25%	Alloc. Salary	6,237	10-07	6	
7	Nosson Factor	Relative	Clerical	0.00%	See Attached	1.7	5.17%	Alloc. Salary	3,593	21-07	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	\$ 34,167		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 International, Llc

0050187

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care International, Llc

0050187

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	\$ 57,967	\$ 113	1	
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	57,967	(20)	2	
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	26,901	57,967	1,409	3
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	57,967	307	4	
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	57,967	71	5	
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	248,007	57,967	12,989	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	57,967	656	7	
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	1,478,789	57,967	77,447	8
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	57,967	10,474	9	
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	57,967	6,848	10	
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	57,967	8,664	11	
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	1,137,341	57,967	59,564	12
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	57,967	2,173	13	
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	57,967	2,100	14	
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	57,967	1,652	15	
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	57,967	3,102	16	
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	57,967	7,141	17	
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	57,967	2,247	18	
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	57,967	5,736	19	
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	57,967	4,331	20	
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	57,967	37	21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 3,953,315	\$ 2,891,038	\$ 207,041	25	

Facility Name & ID Number Aperion Care International, Llc

0050187

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

(

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	PATIENT DAYS	1,106,839	47	\$ 290,566	\$ 57,967	\$ 15,217	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	57,967	17,056	2
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162	57,967	8	3
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378	57,967	4,576	4
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	57,967	62,584	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233	57,967	7,082	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241	57,967	2,212	7
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820	57,967	3,290	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	57,967	11,765	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340	57,967	1,222	10
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550	57,967	2,333	11
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866	57,967	1,564	12
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685	57,967	402	13
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508	57,967	27	14
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204	57,967	639	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	\$ 129,978	25

Facility Name & ID Number Aperion Care International, Llc

0050187

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	47	\$ 92	\$	57,967	\$ 5	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	47	86,036	86,036	57,967	4,506	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	47	39,233		57,967	2,055	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	47	16,932		57,967	887	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	47	2,668,725	2,630,420	57,967	139,766	5
6	24	SEMINARS	ACTUAL CENSUS	47	4,567		57,967	239	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	47	2,179		57,967	114	7
8	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	47	330,931		57,967	17,331	8
9	30	DEPRECIATION	ACTUAL CENSUS	47	9,460		57,967	495	9
10	32	INTEREST	ACTUAL CENSUS	47	(13,300)		57,967	(697)	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	47	11,395		57,967	597	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		\$ 165,298	25

Facility Name & ID Number Aperion Care International, Llc

0050187

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	\$ 32,299	\$ 57,967	\$ 1,692	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	57,967	3,399	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	57,967	523	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	57,967	11,939	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	57,967	20	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	57,967	2,970	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		57,967		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	57,967	23,642	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	57,967	6,026	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	57,967	2,205	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	57,967	1,381	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	\$	\$ 53,798	25

Facility Name & ID Number Aperion Care International, Llc

0050187

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

8131 N. MONTICELLO

City / State / Zip Code

SKOKIE, IL 60076

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		\$	\$		\$ 2,450,105	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				\$	\$		\$ 2,450,105	25

Facility Name & ID Number Aperion Care International, Llc

0050187

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	04	Laundry Services	Direct		\$	\$		\$ 235,125	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				\$	\$		\$ 235,125	25

Facility Name & ID Number Aperion Care International, Llc

0050187

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	<u>19</u>	<u>Payroll Services</u>	<u>Direct</u>		\$	\$		\$ <u>28,862</u>	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				\$	\$		\$ 28,862	25

Facility Name & ID Number Aperion Care International, Llc

0050187 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Aperion Care International, Llc

0050187

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number

Aperion Care International, Llc

0050187

Report Period Beginning:

01/01/17

Ending:

12/31/17

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	Bldg Co. - Capital One		X	Mortgage Payable			\$	20,377,568		\$	763,658	1								
2												2								
3												3								
4												4								
5												5								
Working Capital																				
6	First Midwest Bank		X	Line of Credit				2,908,780			117,763	6								
7	Insurance Policies		X								12,496	7								
8												8								
9	TOTAL Facility Related						\$	23,286,348		\$	893,917	9								
B. Non-Facility Related*																				
10	Interest Income		X								(28,563)	10								
11	Interest Income - Bldg Co.		X								(654)	11								
12	Allocated from Aperion Care		X								5,736	12								
13	See Supplemental Schedule										5,356	13								
14	TOTAL Non-Facility Related						\$			\$	(18,125)	14								
15	TOTALS (line 9+line14)						\$	23,286,348		\$	875,792	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 133,432 Line # 36

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

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

Facility Name & ID Number Aperion Care International, Llc

0050187

Report Period Beginning:

01/01/17

Ending:

12/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 89,132 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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>2013</u>	<u>\$ 1,268,120</u>	<u>1</u>
2	<u>Allocated form Chase Office LLC</u>			<u>3,252</u>	<u>2</u>
3	TOTALS			\$ 1,271,372	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	218	2013	2000	\$ 12,080,520	\$ 614,144	35	\$ 345,158	\$ (268,986)	\$ 1,567,532	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various		2009	23,882		20	2,388	2,388	20,698	9
10	Various		2010	32,497		20	1,222	1,222	22,943	10
11	Various		2011	55,563		20	2,116	2,116	27,316	11
12	Various		2012	748,871		20	50,750	50,750	285,456	12
13	Various		2013	97,463		20	8,042	8,042	34,939	13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		397,860	12,361		19,893	19,893	50,743	67
68		186,564	420,419		8,615	(3,746)	12,713	68
69						(420,419)		69
70		\$ 13,623,220	\$ 1,046,924		\$ 438,183	\$ (608,740)	\$ 2,022,339	70

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

Facility Name & ID Number Aperion Care International, Llc# 0050187

Report Period Beginning:

01/01/17

Ending:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 13,623,220	\$ 1,046,924		\$ 438,183	\$ (608,740)	\$ 2,022,339	1
2	Econocare #43311-2Nd Flr Ceiling, Wallcovering, Floor; Nrs Stati	2014	300,150		20	15,008	15,008	53,777	2
3	Econocare#43312-1St & 2Nd Flr Corridor Cork Board With Secu	2014	5,608		20	280	280	1,005	3
4	Sas Architecture International Village Addition	2014	2,625		20	131	131	459	4
5	Econocare #43545-2Nd Flr Dining Rm Floor,Wallcovering,Lights;	2014	372,423		20	18,621	18,621	65,174	5
6	Automatic Building Controls Remove And Replace Damper Actua	2014	9,998		20	500	500	1,750	6
7	Design And Construction Section, Illinois Department Of Public H	2014	6,000		20	300	300	1,075	7
8	Amber Mechanical Water Prv, Pump, Motor	2014	197,307		20	9,865	9,865	35,351	8
9	Fire Alarm System & Repair Door Holders	2014	2,669		20	133	133	478	9
10	Sas Architects Project 13082 - International Village Addition	2014	5,090		20	255	255	1,018	10
11	Hd Supply Sloan Regal Closet Flush Valve	2014	2,979		20	149	149	583	11
12	Sas Architects Project 13082 International Village Addition	2014	21,171		20	1,059	1,059	4,058	12
13	Sas Architects Project 13082 - International Village Addition	2014	4,529		20	226	226	849	13
14	Automatic Building Controls Ibcx Apec Board	2014	27,789		20	1,389	1,389	4,979	14
15	Amc Electric Bollards And Illuminating Sign	2014	5,600		20	280	280	1,027	15
16	Upgrade Building Exhaust	2014	6,845		20	342	342	1,255	16
17	Resurface Parking Lot And Handicap Sign Replacement	2014	22,143		20	1,107	1,107	3,783	17
18	Architect Planning - International Village Addition	2014	7,197		20	360	360	1,200	18
19	Wiring - Fire Pump And Elevator	2014	6,400		20	320	320	1,067	19
20	Econocare #43958-Dietary Office Door, Lobby Relaminate Wall &	2014	8,836		20	442	442	1,436	20
21	3 New 20 Ampere 120 Volt Circuits	2014	5,700		20	285	285	926	21
22	Fire Pump Repairs	2014	2,622		20	131	131	426	22
23	Econocare #44195 - 2Nd Floor Shower Room Plumbing, Flooring	2014	36,898		20	1,845	1,845	5,688	23
24	Econocare #44237 - 2Nd Floor Shower Walls, Floor, Wall Tiles In	2014	30,007		20	1,500	1,500	4,626	24
25	Econocare #43950 - 2Nd Floor Corridor Signage	2014	4,482		20	224	224	728	25
26	Sas Architects & Planners - International Village Addition	2014	9,476		20	474	474	1,500	26
27	Install Hookup To Booster	2014	3,100		20	155	155	491	27
28	Permit For General Remodeling, Landscape, Driveway	2014	7,900		20	395	395	1,350	28
29	Security System	2014	5,252		20	263	263	1,050	29
30	Sink & New Watre Supply In Basement Ceiling	2014	3,240		20	162	162	648	30
31	Boiler & Pump Repair	2014	2,884		20	144	144	469	31
32	Repair 2 Frozen Sprinkler Heads	2014	6,312		20	316	316	1,262	32
33	1St Floor Therapy Room - Repaired Workstations /Panels	2015	7,735		20	387	387	1,096	33
34	TOTAL (lines 1 thru 33)		\$ 14,764,186	\$ 1,046,924		\$ 495,232	\$ (551,692)	\$ 2,222,923	34

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

Facility Name & ID Number Aperion Care International, Llc# 0050187

Report Period Beginning:

01/01/17

Ending:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 14,764,186	\$ 1,046,924		\$ 495,232	\$ (551,692)	\$ 2,222,923	1
2	Installation Of Landscape Irrigation System	2015	8,775		20	585	585	1,463	2
3	Cable	2015	7,941		20	397	397	960	3
4	Cable	2015	4,875		20	244	244	589	4
5	New Evap And Condensing Unit	2015	7,786		20	1,557	1,557	4,542	5
6	Repaired Elevator - Start Line Starter	2015	2,850		20	143	143	404	6
7	Fire Alarm System With 17,397 Dollar Reimbursement Applied	2015	2,500		20	125	125	323	7
8	Doors	2015	5,794		20	290	290	652	8
9	Lobby/Corridor/Dining/Resident Rms-Cabinets, Doors, Hinges	2015	18,303		20	915	915	2,593	9
10	1St Floor Resident Rooms-Cove Base, Vinyl, Signage	2015	6,034		20	302	302	830	10
11	Resident Room & Bathroom-Flooring,Rails,Ceiling Lights,Tile,Sir	2015	23,031		20	1,152	1,152	2,975	11
12	Security Camera Installation & Wiring	2016	5,886		20	294	294	491	12
13	Parking Lot - Seal Coating & Crack Filling	2016	5,059		20	253	253	401	13
14	Lobby - New Drywall Ceiling, Oak Baseboards, Grills	2016	9,391		20	470	470	665	14
15	Sprinkler System - Replace Damaged Hopper	2016	2,872		20	144	144	275	15
16	Project Mgt/Coord. Fee For 3Rd Flr Renovation (35,000)	2016	27,804		20	1,390	1,390	1,506	16
17	Concrete Work, Installation Of Cedare Ramada, Benches, Fence,	2016	129,821		20	6,491	6,491	10,818	17
18	50 Amp 3 Pole Circuit - Activity Room	2017	2,930		20	134	134	134	18
19	Lighting Fixtures - 1St & 2Nd Floor Shower Rooms, Basement Co	2017	10,575		20	441	441	441	19
20	Air Conditioner In Dialysis Room	2017	11,000		20	321	321	321	20
21	Ejector Pump Replacement	2017	7,900		20	198	198	198	21
22	New Floor / Pipe Repair In Back Of Building	2017	3,200		20	80	80	80	22
23	Cut Masonry, Install Door, Alarms & Concrete Ramp	2017	29,210		20	609	609	609	23
24	Hot Water Coil Replacement	2017	4,775		20	239	239	239	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)		\$ 15,102,499	\$ 1,046,924		\$ 512,002	\$ (534,921)	\$ 2,254,428	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		\$ 15,102,499	\$ 1,046,924		\$ 512,002	\$ (534,921)	\$ 2,254,428	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		\$ 15,102,499	\$ 1,046,924		\$ 512,002	\$ (534,921)	\$ 2,254,428	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		\$ 15,102,499	\$ 1,046,924		\$ 512,002	\$ (534,921)	\$ 2,254,428	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		\$ 15,102,499	\$ 1,046,924		\$ 512,002	\$ (534,921)	\$ 2,254,428	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Installed canopies/columns/walls/asphalt/paving-North & West Sid	2015	300,000		20	15,000	15,000	41,250	9
10	Dialysis Room - new walls, ceiling grids, vinly flooring,	2016	73,085		20	3,654	3,654	8,254	10
11	electrical work, plumbing (92,000)								11
12	Dialysis Room - new walls, ceiling grids, vinly flooring,	2017	24,775		20	1,239	1,239	1,239	12
13	electrical work, plumbing (26,000)								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)		\$ 397,860	\$		\$ 19,893	\$ 19,893	\$ 50,743	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		\$ 397,860	\$		\$ 19,893	\$	\$ 50,743	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)	\$ 397,860	\$		\$ 19,893	\$	\$ 50,743	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office, LLC	2016	29,267	750	35	750		1,063	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	1,560	251	20	78	(173)	624	9
10	Allocated from Aperion Care	2012	442	34	20	22	(12)	133	10
11	Allocated from Aperion Care	2013	188	21	20	9	(12)	47	11
12									12
13	Allocated from Chase Office, LLC	2017	6,775	445	20	339	(106)	339	13
14	Allocated from Chase Office, LLC	2016	148,332	10,860	20	7,417	(3,443)	10,507	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)		\$ 186,564	\$ 12,361		\$ 8,615	\$ (3,746)	\$ 12,713	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		\$ 186,564	\$ 12,361		\$ 8,615	\$ (3,746)	\$ 12,713	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)	\$ 186,564	\$ 12,361		\$ 8,615	\$ (3,746)	\$ 12,713	34

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

Facility Name & ID Number Aperion Care International, Llc

0050187

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	\$ 3,243,586	\$ 13,214	\$ 334,508	\$ 321,294	10	\$ 1,702,059	71
72	Current Year Purchases	64,760	747	7,905	7,158	10	7,905	72
73	Fully Depreciated Assets	100,390				10	100,390	73
74								74
75	TOTALS	\$ 3,408,736	\$ 13,961	\$ 342,413	\$ 328,452		\$ 1,810,353	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care	2017	\$ 1,752	\$ 266	\$ 350	\$ 84	5	\$ 1,137	76
77		Allocated from Aperion Consulti	2017	1,214	200	243	43	5	729	77
78										78
79										79
80	TOTALS			\$ 2,966	\$ 466	\$ 593	\$ 127		\$ 1,866	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)	\$ 19,785,573	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,061,351	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 855,009	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (206,342)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,066,648	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	CIP	\$ 891,667	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

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

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

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 25,450 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 Consulting</u>		\$	\$ <u>639</u>	17
18	<u>Allocated from Aperion Care</u>			\$ <u>4,331</u>	18
19					19
20					20
21	TOTAL		\$	\$ <u>4,970</u>	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		4	5		6	7	8				
			Staff			Outside Practitioner (other than consultant)						Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)
			Units of Service	Cost		Units	Cost							
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 1,051,717	\$		\$ 1,051,717	1				
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			472,061			472,061	2				
3	Licensed Recreational Therapist		hrs							3				
4	Licensed Physical Therapist	39 - 03	hrs			1,026,804			1,026,804	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				936,311		936,311	9				
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10				
11	Academic Education		hrs							11				
12	Other (specify):									12				
13	Other (specify):					124,084	262,821		386,905	13				
14	TOTAL			\$		\$ 2,674,666	\$ 1,199,132		\$ 3,873,798	14				

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

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/17**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 100	\$ 596,709	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,200,811	3,200,811	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	1,062,243	1,208,026	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	41,597	1,002,986	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,304,751	\$ 6,008,532	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,268,120	13
14	Buildings, at Historical Cost		10,652,215	14
15	Leasehold Improvements, at Historical Cost	2,556,404	4,327,709	15
16	Equipment, at Historical Cost	1,032,481	3,479,841	16
17	Accumulated Depreciation (book methods)	(1,920,298)	(4,473,238)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	8,252,620	8,409,399	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 9,921,207	\$ 23,664,046	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 14,225,958	\$ 29,672,578	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,873,178	\$ 2,873,178	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,908,780	2,908,780	29
30	Accrued Salaries Payable	264,721	264,721	30
31	Accrued Taxes Payable (excluding real estate taxes)	10,035	10,035	31
32	Accrued Real Estate Taxes(Sch.IX-B)		489,985	32
33	Accrued Interest Payable	12,221	75,391	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	6,730	6,730	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 6,075,665	\$ 6,628,820	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		20,377,568	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	218,919	218,919	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 218,919	\$ 20,596,487	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,294,584	\$ 27,225,307	46
47	TOTAL EQUITY(page 18, line 24)	\$ 7,931,374	\$ 2,447,271	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 14,225,958	\$ 29,672,578	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 8,470,686	1
2	Restatements (describe):		2
3	<u>Rounding</u>	<u>1</u>	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 8,470,687	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(289,313)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(250,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (539,313)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 7,931,374	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care International, Llc

0050187

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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 17,490,656	1
2	Discounts and Allowances for all Levels	1,320,094	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 18,810,750	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	185,952	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 185,952	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	5,229	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	625	19
20	Radiology and X-Ray	5	20
21	Other Medical Services	(559)	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 5,300	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	28,563	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 28,563	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	173	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 173	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 19,030,738	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,141,495	31
32	Health Care	5,471,203	32
33	General Administration	4,645,617	33
B. Capital Expense			
34	Ownership	2,758,034	34
C. Ancillary Expense			
35	Special Cost Centers	3,957,655	35
36	Provider Participation Fee	346,047	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,320,051	40
41	Income before Income Taxes (line 30 minus line 40)**	(289,313)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (289,313)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,523,242	44
45	Private Pay - Net Inpatient Revenue	305,160	45
46	Medicare - Net Inpatient Revenue	11,092,343	46
47	Other-(specify) <u>Insurance</u>	1,129,411	47
48	Other-(specify) <u>Managed Care</u>	4,760,594	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 18,810,750	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 International, Llc

0050187

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	1,769	1,961	\$ 100,625	\$ 51.31	1
2	Assistant Director of Nursing	1,736	1,840	75,478	41.02	2
3	Registered Nurses	21,394	24,216	985,595	40.70	3
4	Licensed Practical Nurses	49,481	54,524	1,507,677	27.65	4
5	CNAs & Orderlies	103,785	111,116	1,352,591	12.17	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,591	10,873	235,721	21.68	8
9	Activity Director	2,272	2,493	53,302	21.38	9
10	Activity Assistants	11,398	12,130	142,691	11.76	10
11	Social Service Workers	14,976	16,536	406,958	24.61	11
12	Dietician	1,222	1,462	29,683	20.30	12
13	Food Service Supervisor	1,870	2,010	45,942	22.86	13
14	Head Cook	7,297	8,076	105,204	13.03	14
15	Cook Helpers/Assistants	15,189	16,571	194,153	11.72	15
16	Dishwashers					16
17	Maintenance Workers	5,760	6,280	123,074	19.60	17
18	Housekeepers	31,123	34,166	412,622	12.08	18
19	Laundry	1,250	1,692	20,722	12.25	19
20	Administrator	2,848	3,422	172,405	50.38	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,318	11,024	163,695	14.85	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	1,505	1,780	24,402	13.71	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	294,784	322,172	\$ 6,152,540 *	\$ 19.10	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	886	\$ 48,670	01-03	35
36	Medical Director	Monthly	40,800	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	90,788	10-03	38
39	Pharmacist Consultant	Monthly	15,323	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	15	880	11-03	44
45	Social Service Consultant	21	1,323	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	922	\$ 197,784		49

C. CONTRACT NURSES

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

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

0050187

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

Ending: **12/31/17**

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>Dovid Seitler</u>	<u>Administrator</u>	<u>0</u>	<u>\$ 172,405</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 290,278</u>	<u>IDPH License Fee</u>	<u>\$ 1,990</u>	
				<u>Unemployment Compensation Insurance</u>	<u>43,640</u>	<u>Advertising: Employee Recruitment</u>	<u>28,000</u>	
				<u>FICA Taxes</u>	<u>464,425</u>	<u>Health Care Worker Background Check</u>		
				<u>Employee Health Insurance</u>	<u>187,657</u>	<u>(Indicate # of checks performed)</u>		
				<u>Employee Meals</u>	<u>1,137</u>	<u>Patient Background Checks</u>	<u>872</u>	
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues and Subscriptions</u>	<u>41,043</u>	
				<u>Employee Physicals</u>	<u>1,200</u>	<u>License and Permits</u>	<u>2,815</u>	
				<u>Employee Benefits - Other</u>	<u>36,278</u>	<u>Allocated from Aperion Care</u>	<u>8,664</u>	
				<u>Union Pension Fund</u>	<u>40,830</u>	<u>Allocated from Aperion Consulting</u>	<u>3,290</u>	
						<u>See Supplemental Schedule</u>	<u>907</u>	
						<u>Less: Public Relations Expense</u>	<u>()</u>	
						<u>Non-allowable advertising</u>	<u>()</u>	
						<u>Yellow page advertising</u>	<u>()</u>	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 172,405	TOTAL (agree to Schedule V, line 22, col.8)	\$ 1,065,446	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 95,430	
(List each licensed administrator separately.)								
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
<u>Aperion Care - Management Fees</u>			<u>\$ 742,221</u>				<u>Out-of-State Travel</u>	<u>\$</u>
							<u>In-State Travel</u>	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 742,221				<u>Seminar Expense</u>	<u>400</u>
(Attach a copy of any management service agreement)							<u>Allocated from Aperion Care</u>	<u>2,100</u>
							<u>Allocated from Aperion Consulting</u>	<u>1,222</u>
							<u>See Supplemental Schedule</u>	<u>239</u>
							<u>Entertainment Expense</u>	<u>()</u>
							<u>(agree to Sch. V, line 24, col. 8)</u>	
				TOTAL		\$	TOTAL	\$ 3,961

C. Professional Services		
Vendor/Payee	Type	Amount
<u>Achieve Accreditation</u>	<u>Joint Commission</u>	<u>\$ 9,115</u>
<u>Aperion Consulting LLC</u>	<u>Managed Care Consulting</u>	<u>28,550</u>
<u>Aperion Care Inc.</u>	<u>Home Office Expense</u>	<u>199,483</u>
<u>Aperion Financial</u>	<u>Home Office Expense</u>	<u>370,469</u>
<u>See Attached</u>	<u>Legal</u>	<u>635,599</u>
<u>Propay HR</u>	<u>Payroll Processing</u>	<u>37,976</u>
<u>Marcum LLP</u>	<u>Accounting Fees</u>	<u>21,278</u>
<u>Point Click Care</u>	<u>E.H.R. Software</u>	<u>54,405</u>
<u>Creative Technology Solution</u>	<u>Data Processing</u>	<u>28,713</u>
<u>Galaxy</u>	<u>Data Processing</u>	<u>1,800</u>
<u>Ability</u>	<u>Data Processing</u>	<u>5,155</u>
<u>See Supplemental Schedule</u>		<u>36,614</u>
TOTAL (agree to Schedule V, line 19, column 3)		\$ 1,429,157
(For legal fee disclosure, see page 39 of instructions)		

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care International, Llc# 0050187

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 \$29,095
- (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. \$ 56,724 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. \$ 346,047
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. \$ 1,137 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% ln 14
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees