



Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500 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	134	Skilled (SNF)	134	48,910	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	134	TOTALS	134	48,910	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	7,970	1,609	32,745	42,324	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,970	1,609	32,745	42,324	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.53%

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 11/23/10

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 11/23/10 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 134 and days of care provided 3,583

Medicare Intermediary CGS Administrators

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc # 0050500 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	293,342	27,468	27,780	348,590		348,590	(16,669)	331,921		1
2	Food Purchase		269,037		269,037		269,037	(2,753)	266,284		2
3	Housekeeping		7,490	279,092	286,582		286,582		286,582		3
4	Laundry	14,192	1,845	143,799	159,836		159,836	(9,231)	150,605		4
5	Heat and Other Utilities			115,738	115,738		115,738	(5,649)	110,089		5
6	Maintenance	62,918	12,718	142,389	218,025		218,025	(1,602)	216,423		6
7	Other (specify):*							3,775	3,775		7
8	<b>TOTAL General Services</b>	370,452	318,558	708,798	1,397,808		1,397,808	(32,130)	1,365,678		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			33,000	33,000		33,000		33,000		9
10	Nursing and Medical Records	2,781,097	177,760	81,539	3,040,396		3,040,396	(40,399)	2,999,997		10
10a	Therapy	119,795	3,848	60	123,703		123,703		123,703		10a
11	Activities	118,035	8,256	709	127,000		127,000		127,000		11
12	Social Services	218,462		4,048	222,510		222,510		222,510		12
13	CNA Training										13
14	Program Transportation			11,286	11,286		11,286		11,286		14
15	Other (specify):*							5,650	5,650		15
16	<b>TOTAL Health Care and Programs</b>	3,237,389	189,864	130,642	3,557,895		3,557,895	(34,749)	3,523,146		16
	<b>C. General Administration</b>										
17	Administrative	127,897		451,709	579,606		579,606	(384,224)	195,382		17
18	Directors Fees										18
19	Professional Services			452,352	452,352	(191)	452,161	(268,380)	183,781		19
20	Dues, Fees, Subscriptions & Promotions			152,619	152,619		152,619	(73,772)	78,847		20
21	Clerical & General Office Expenses	140,982		140,657	281,639		281,639	81,903	363,542		21
22	Employee Benefits & Payroll Taxes			654,445	654,445		654,445		654,445		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,477	3,477		3,477	2,354	5,831		24
25	Other Admin. Staff Transportation			5,467	5,467		5,467	2,993	8,460		25
26	Insurance-Prop.Liab.Malpractice			426,785	426,785		426,785	11,679	438,464		26
27	Other (specify):*							19,010	19,010		27
28	<b>TOTAL General Administration</b>	268,879		2,287,511	2,556,390	(191)	2,556,199	(608,438)	1,947,761		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,876,720	508,422	3,126,951	7,512,093	(191)	7,511,902	(675,316)	6,836,586		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 &amp; ID Number

Aperion Care Oak Lawn, Llc

#0050500

Report Period Beginning:

01/01/17

Ending:

12/31/17

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			310,458	310,458		310,458	269,411	579,869			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			80,897	80,897		80,897	688,382	769,279			32
33	Real Estate Taxes			391,473	391,473	191	391,664	1,610	393,274			33
34	Rent-Facility & Grounds			1,048,239	1,048,239		1,048,239	(1,048,000)	239			34
35	Rent-Equipment & Vehicles			15,384	15,384		15,384	5,100	20,484			35
36	Other (specify):*			10,921	10,921		10,921	(10,921)				36
37	<b>TOTAL Ownership</b>			1,857,372	1,857,372	191	1,857,563	(94,417)	1,763,146			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		219,014	697,521	916,535		916,535	(27,661)	888,874			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			310,472	310,472		310,472		310,472			42
43	Other (specify):*			57,340	57,340		57,340	(57,340)				43
44	<b>TOTAL Special Cost Centers</b>		219,014	1,065,333	1,284,347		1,284,347	(85,001)	1,199,346			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,876,720	727,436	6,049,656	10,653,812		10,653,812	(854,734)	9,799,078			45

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

Facility Name & ID Number **Aperion Care Oak Lawn, Llc**

# **0050500**

Report Period Beginning:

**01/01/17**

Ending:

**12/31/17**

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(6,870)	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	28,523	30		9
10	Interest and Other Investment Income	(17,162)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(102)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,830)	21		18
19	Entertainment	(1,762)	21		19
20	Contributions	(74,219)	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	(67,031)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(218,467)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (358,920)		\$	30

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

		1	2	
		<b>Amount</b>	<b>Reference</b>	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(495,814)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (495,814)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (854,734)		37

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

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

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

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

Aperion Care Oak Lawn, Llc

ID# 0050500

Report Period Beginning: 01/01/17

Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Veterans Expense	\$ (28,358)	10	1
2	PAC Dues	(8,943)	20	2
3	Advertising / Marketing	(40,120)	43	3
4	Marketing Food	(2,601)	43	4
5	Promotional Products	(919)	43	5
6	Bank Charges	(5,087)	21	6
7	Theft & Damage Loss	(271)	21	7
8	Amortization	(10,921)	36	8
9	Sale/Use Tax	(1,538)	02	9
10	Additional R&Ms	5,751	06	10
11	Bldg. Co. - Amortization	(36,123)	36	11
12	Bldg. Co. - License and Fees	(270)	20	12
13	Bldg. Co. - Professional	(394)	19	13
14	Bldg. Co. - Accounting	(13,025)	19	14
15	Non-Allowable Professional Fees	(2,473)	19	15
16	Capitalized R&M	(19,947)	06	16
17	Marketing & out of State Seminars	(246)	24	17
18	Non-Allowable Legal	(51,782)	19	18
19	Vending Income	(1,200)	02	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	<b>Total</b>	(218,467)		49

Aperion Care Oak Lawn, Llc

ID# 0050500

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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Oak Lawn, Llc# 0050500

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				(16,669)								(16,669)	1
2	Food Purchase	(2,840)		83		4							(2,753)	2
3	Housekeeping													3
4	Laundry								(9,231)				(9,231)	4
5	Heat and Other Utilities	(6,870)		(14)			1,235						(5,649)	5
6	Maintenance	(14,196)		1,253	8,859		2,482						(1,602)	6
7	Other (specify):*			52	3,341		382						3,775	7
8	<b>TOTAL General Services</b>	<b>(23,906)</b>		<b>1,374</b>	<b>(4,469)</b>	<b>4</b>	<b>4,099</b>		<b>(9,231)</b>				<b>(32,130)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(28,358)		9,483	(21,524)								(40,399)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			479	5,171								5,650	15
16	<b>TOTAL Health Care and Programs</b>	<b>(28,358)</b>		<b>9,962</b>	<b>(16,353)</b>								<b>(34,749)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(387,514)		3,290							(384,224)	17
18	Directors Fees													18
19	Professional Services	(67,674)	13,419	(2,638)	(15,485)	(198,888)	8,717			(5,831)			(268,380)	19
20	Fees, Subscriptions & Promotions	(83,432)	270	6,326	2,402	647	15						(73,772)	20
21	Clerical & General Office Expenses	(75,981)		45,077	8,590	102,048	2,169						81,903	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(246)		1,533	892	175							2,354	24
25	Other Admin. Staff Transportation			1,206	1,704	83							2,993	25
26	Insurance-Prop.Liab.Malpractice		9,414	2,265									11,679	26
27	Other (specify):*			5,214	1,142	12,654							19,010	27
28	<b>TOTAL General Administration</b>	<b>(227,333)</b>	<b>23,103</b>	<b>(328,531)</b>	<b>(755)</b>	<b>(79,990)</b>	<b>10,901</b>			<b>(5,831)</b>			<b>(608,438)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(279,597)</b>	<b>23,103</b>	<b>(317,195)</b>	<b>(21,577)</b>	<b>(79,987)</b>	<b>14,999</b>		<b>(9,231)</b>	<b>(5,831)</b>			<b>(675,316)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Oak Lawn, Llc# 0050500

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	28,523	221,330	1,640	294	362	17,262						269,411	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(17,162)	697,446	4,188	19	(509)	4,400						688,382	32
33	Real Estate Taxes						1,610						1,610	33
34	Rent-Facility & Grounds		(1,020,000)				(28,000)						(1,048,000)	34
35	Rent-Equipment & Vehicles			3,189	467	436	1,008						5,100	35
36	Other (specify):*	(47,044)	36,123										(10,921)	36
37	<b>TOTAL Ownership</b>	<b>(35,683)</b>	<b>(65,101)</b>	<b>9,017</b>	<b>780</b>	<b>289</b>	<b>(3,719)</b>						<b>(94,417)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(27,661)					(27,661)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(43,640)			(13,700)								(57,340)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(43,640)</b>			<b>(13,700)</b>			<b>(27,661)</b>					<b>(85,001)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(358,920)</b>	<b>(41,998)</b>	<b>(308,178)</b>	<b>(34,497)</b>	<b>(79,698)</b>	<b>11,280</b>	<b>(27,661)</b>	<b>(9,231)</b>	<b>(5,831)</b>			<b>(854,734)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rental Income	\$ 1,020,000	CNR Realty	100.00%	\$	(1,020,000)	1
2	V	32 Interest	13	CNR Realty	100.00%	697,459	697,446	2
3	V	33 Real Estate Taxes	391,473	CNR Realty	100.00%		(391,473)	3
4	V	30 Depreciation		CNR Realty	100.00%	221,330	221,330	4
5	V	36 Amortization		CNR Realty	100.00%	36,123	36,123	5
6	V	33 Real Estate Taxes		CNR Realty	100.00%	399,720	399,720	6
7	V	33 Real Estate - PY	8,247	CNR Realty	100.00%		(8,247)	7
8	V	19 Professional Fees		CNR Realty	100.00%	394	394	8
9	V	19 Accounting Fees		CNR Realty	100.00%	13,025	13,025	9
10	V	20 Licenses and Fees		CNR Realty	100.00%	270	270	10
11	V	26 Insurance Expense		CNR Realty	100.00%	9,414	9,414	11
12	V							12
13	V							13
14	Total		\$ 1,419,733			\$ 1,377,735	\$ * (41,998)	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%	\$ 83	\$ 83
16	V	5	UTILITIES	APERION CARE, INC.	100.00%	(14)	(14)
17	V	6	MAINTENANCE SALARY	APERION CARE, INC.	100.00%	1,029	1,029
18	V	6	REPAIRS & MAINTENANCE	APERION CARE, INC.	100.00%	224	224
19	V	7	EMP. BEN.-GEN. SERV. & DIETARY	APERION CARE, INC.	100.00%	52	52
20	V	10	SALARY- NURSE	APERION CARE, INC.	100.00%	9,483	9,483
21	V	15	PAYROLL TAXES/GROUP INSURANCE	APERION CARE, INC.	100.00%	479	479
22	V	17	ADMINISTRATIVE SALARIES	APERION CARE, INC.	100.00%	56,547	56,547
23	V	17	MANAGEMENT FEES	APERION CARE, INC.	100.00%	7,648	7,648
24	V	19	PROFESSIONAL FEES	APERION CARE, INC.	100.00%	5,000	5,000
25	V	20	FEES, SUBSCRIPTIONS	APERION CARE, INC.	100.00%	6,326	6,326
26	V	21	CLERICAL SALARY	APERION CARE, INC.	100.00%	43,490	43,490
27	V	21	CLERICAL & GENERAL	APERION CARE, INC.	100.00%	1,587	1,587
28	V	24	SEMINARS	APERION CARE, INC.	100.00%	1,533	1,533
29	V	25	AUTO AND TRAVEL	APERION CARE, INC.	100.00%	1,206	1,206
30	V	26	INSURANCE	APERION CARE, INC.	100.00%	2,265	2,265
31	V	27	EMP. BEN.-GEN. ADMIN.	APERION CARE, INC.	100.00%	5,214	5,214
32	V	30	DEPRECIATION	APERION CARE, INC.	100.00%	1,640	1,640
33	V	32	INTEREST	APERION CARE, INC.	100.00%	4,188	4,188
34	V	35	AUTO LEASE	APERION CARE, INC.	100.00%	3,162	3,162
35	V	35	EQUIPMENT RENTAL	APERION CARE, INC.	100.00%	27	27
36	V	17	MANAGEMENT FEE	APERION CARE, INC.	100.00%		(451,709)
37	V	19	HOME OFFICE	APERION CARE, INC.	100.00%		(5,138)
38	V	19	LEGAL INCOME				(2,500)
39	Total		\$ 459,347			\$ 151,169	\$ * (308,178)

\* 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%	\$ 11,111	\$ 11,111
16	V	6		APERION CONSULTING, LLC	100.00%	12,453	12,453
17	V	6		APERION CONSULTING, LLC	100.00%	6	6
18	V	7		APERION CONSULTING, LLC	100.00%	3,341	3,341
19	V	10		APERION CONSULTING, LLC	100.00%	45,695	45,695
20	V	15		APERION CONSULTING, LLC	100.00%	5,171	5,171
21	V	19		APERION CONSULTING, LLC	100.00%	1,615	1,615
22	V	20		APERION CONSULTING, LLC	100.00%	2,402	2,402
23	V	21		APERION CONSULTING, LLC	100.00%	8,590	8,590
24	V	24		APERION CONSULTING, LLC	100.00%	892	892
25	V	25		APERION CONSULTING, LLC	100.00%	1,704	1,704
26	V	27		APERION CONSULTING, LLC	100.00%	1,142	1,142
27	V	30		APERION CONSULTING, LLC	100.00%	294	294
28	V	32		APERION CONSULTING, LLC	100.00%	19	19
29	V	35		APERION CONSULTING, LLC	100.00%	467	467
30	V						
31	V						
32	V						
33	V						
34	V	10	67,219	APERION CONSULTING, LLC	100.00%		(67,219)
35	V	01	27,780	APERION CONSULTING, LLC	100.00%		(27,780)
36	V	06	3,600	APERION CONSULTING, LLC	100.00%		(3,600)
37	V	19	17,100	APERION CONSULTING, LLC	100.00%		(17,100)
38	V	43	13,700	APERION CONSULTING, LLC	100.00%		(13,700)
39	Total		\$ 129,399			\$ 94,901	\$ * (34,497)

\* 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%	\$ 4	\$	4	15
16	V	17	ADMINISTRATIVE	APERION FINANCIAL, LLC	100.00%	3,290		3,290	16
17	V	19	PROFESSIONAL FEES	APERION FINANCIAL, LLC	100.00%	1,500		1,500	17
18	V	20	FEES, SUBSCRIPTIONS	APERION FINANCIAL, LLC	100.00%	647		647	18
19	V	21	CLERICAL & GENERAL	APERION FINANCIAL, LLC	100.00%	102,048		102,048	19
20	V	24	SEMINARS	APERION FINANCIAL, LLC	100.00%	175		175	20
21	V	25	AUTO AND TRAVEL	APERION FINANCIAL, LLC	100.00%	83		83	21
22	V	27	EMP. BEN.-GEN. ADMIN.	APERION FINANCIAL, LLC	100.00%	12,654		12,654	22
23	V	30	DEPRECIATION	APERION FINANCIAL, LLC	100.00%	362		362	23
24	V	32	INTEREST	APERION FINANCIAL, LLC	100.00%	(509)		(509)	24
25	V	35	EQUIPMENT RENTAL	APERION FINANCIAL, LLC	100.00%	436		436	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%			(200,388)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 200,388			\$ 120,690	\$ *	(79,698)	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%	\$ 1,235	\$	1,235	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		2,482		2,482	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		382		382	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		8,717		8,717	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		15		15	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		2,169		2,169	20
21	V	26 INSURANCE		CHASE OFFICE,LLC					21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		17,262		17,262	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		4,400		4,400	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		1,610		1,610	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		1,008		1,008	25
26	V	34 RENTAL INCOME	28,000	CHASE OFFICE,LLC				(28,000)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 28,000			\$ 39,280	\$ *	11,280	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	\$ 686,386	Reneval Rehab		\$ 658,725	\$ (27,661)
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		\$ 686,386			\$ 658,725	\$ * (27,661)

\* 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	4 Laundry Services	\$ 143,799	EcoBrite Linen	100.00%	\$ 134,568	\$ (9,231)
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		\$ 143,799			\$ 134,568	\$ * (9,231)

\* 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	\$ 24,296	ProPay LLC	100.00%	\$ 18,465	\$ (5,831)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 24,296			\$ 18,465	\$ * (5,831)

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	DECLARATION OF TRUST OF YOSEF MEYSEL	11.00%	Aperion Care Bloomington	Bloomington	CNR REALTY	OAK LAWN	BUILDING CO	1
2	DAVID BERKOWITZ REVOCABLE TRUST	23.50%	Aperion Care Bridgeport	Bridgeport	Interbuild Construction	Chicago	Bldg Improvements	2
3	JAY MEYSEL TRUST	12.50%	Aperion Care Burbank	Burbank	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	3
4	257 LIMITED PARTNERSHIP	4.00%	Aperion Care Chicago Heights	Chicago Heights	Propay	Evanston	Payroll Services	4
5	1219 LIMITED PARTNERSHIP	2.00%	Aperion Care Demotte	Demotte,IN	Renewal Rehab	Skokie	Therapy Services	5
6	42170 LIMITED PARTNERSHIP	2.00%	Aperion Care Dolton	Dolton	Aperion Care, Inc.	Skokie	Corporate Manager	6
7	CONCORD SNF EQUITY PARTNERS, LLC	45.00%	Aperion Care Elgin	Elgin	Aperion Consulting, Inc.	Skokie	Consulting Co.	7
8			Aperion Care Evanston	Evanston	Aperion Financial, Inc.	Skokie	Bookkeeping	8
9			Aperion Care Forest Park	Forest Park	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Plum Grove	Palatine	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Galesburg	Galesburg	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Hidden Lake	St. Louis, MO	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care Highwood	Highwood	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care International	Chicago	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15			Aperion Care Jacksonville	Jacksonville	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16			Aperion Care Kokomo	Kokomo, IN	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17			Aperion Care Litchfield	Litchfield	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care Midlothian	Midlothian	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care Moline	East Moline				19
20			Aperion Care Peru	Peru, IN				20
21			Aperion Care Spring Valley	Spring Valley				21
22			Aperion Care Springfield	Springfield				22
23			Aperion Care St. Elmo	St. Elmo				23
24			Aperion Care Tolleston Park	Gary, IN				24
25			Aperion Care Toluca	Toluca				25
26			Aperion Care Valparaiso	Valparaiso, IN				26
27			Aperion Care Wilmington	Wilmington				27
28			Burgin Manor	Olney				28
29			The Arbors at Michigan City	Michigan City, IN				29
30			Aperion Care Cairo	Cairo				30



Facility Name &amp; ID Number

Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/17

Ending:

12/31/17

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0%	See Attached	1.5	3.75%	Alloc Salary	\$ 7,648	17-7	1
2	Jay Meystel	Relative	Administrative	0%	See Attached	0.8	2.00%	Alloc Salary	1,105	17-7	2
3	Joel Meystel	Relative	Clerical	0%	See Attached	0.8	4.00%	Alloc Salary	290	21-7	3
4	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.1	2.99%	Alloc Salary	1,079	21-7	4
5											5
6	David Berkowitz	Relative	Administrative	0%	See Attached	1.5	3.75%	Alloc Salary	7,648	17-7	6
7	Nosson Factor	Relative	Clerical	0%	See Attached	1.3	3.95%	Alloc Salary	2,624	21-7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 20,394		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 Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/17

Ending: 12/31/17

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

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	\$ 42,324	\$ 83	1
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	42,324	(14)	2
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	42,324	1,029	3
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	42,324	224	4
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	42,324	52	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	42,324	9,483	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	42,324	479	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	42,324	56,547	8
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	42,324	7,648	9
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	42,324	5,000	10
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	42,324	6,326	11
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	42,324	43,490	12
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	42,324	1,587	13
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	42,324	1,533	14
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	42,324	1,206	15
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	42,324	2,265	16
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	42,324	5,214	17
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	42,324	1,640	18
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	42,324	4,188	19
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	42,324	3,162	20
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	42,324	27	21
22									22
23									23
24									24
25	TOTALS					\$ 3,953,315	\$ 2,891,038	\$ 151,169	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETITIAN SALARY	PATIENT DAYS	1,106,839	47	\$ 290,566	\$ 290,566	42,324	\$ 11,111	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	325,675	42,324	12,453	2
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162		42,324	6	3
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378		42,324	3,341	4
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	1,194,994	42,324	45,695	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233		42,324	5,171	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241		42,324	1,615	7
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820		42,324	2,402	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	200,283	42,324	8,590	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340		42,324	892	10
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550		42,324	1,704	11
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866		42,324	1,142	12
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685		42,324	294	13
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508		42,324	19	14
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204		42,324	467	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		\$ 94,901	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,106,839	47	\$ 92	\$ 42,324	\$ 4	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	1,106,839	47	86,036	42,324	3,290	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	39,233	42,324	1,500	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	16,932	42,324	647	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	2,668,725	42,324	102,048	5
6	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	4,567	42,324	175	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	2,179	42,324	83	7
8	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	330,931	42,324	12,654	8
9	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	9,460	42,324	362	9
10	32	INTEREST	ACTUAL CENSUS	1,106,839	47	(13,300)	42,324	(509)	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	11,395	42,324	436	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	\$ 120,690	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

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	\$ 42,324	\$ 1,235	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	42,324	2,482	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	42,324	382	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	42,324	8,717	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	42,324	15	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	42,324	2,169	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		42,324		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	42,324	17,262	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	42,324	4,400	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	42,324	1,610	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	42,324	1,008	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	\$	\$ 39,280	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Renewal Rehab

Street Address

4655 W Chase Ave

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

( 847) 673-6767

Fax Number

( 847) 673-6768

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services		134	\$	\$		\$ 658,725	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				\$	\$		\$ 658,725	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

EcoBrite Linen

Street Address

3712 Jarvis Ave

City / State / Zip Code

Skokie, IL 60076

Phone Number

( 847) 582-4000

Fax Number

( )

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	4	Laundry Services		134	\$	\$		\$ 134,568	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				\$	\$		\$ 134,568	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

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, IL 60202  
 Phone Number ( 847) 905-3268  
 Fax Number ( )

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services		134	\$	\$		\$ 18,465	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				\$	\$		\$ 18,465	25

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500 Report Period Beginning: 01/01/17 Ending: 12/31/17

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/17

Ending: 12/31/17

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name &amp; ID Number

Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/17

Ending:

12/31/17

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
	<b>A. Directly Facility Related</b>																	
	<b>Long-Term</b>																	
1	First Midwest		X	Mortgage			\$	\$ 12,825,000			\$	697,459	1					
2	Note Payable		X	Auto Loan				16,794					2					
3													3					
4													4					
5													5					
	<b>Working Capital</b>																	
6	First Midwest		X	Line of Credit				1,920,926				77,944	6					
7	Insurance Financing		X									2,953	7					
8													8					
9	<b>TOTAL Facility Related</b>						\$	\$ 14,762,720			\$	778,356	9					
	<b>B. Non-Facility Related*</b>																	
10	Interest Income		X									(17,162)	10					
11	Interest Income - Bldg. Co.		X									(13)	11					
12	Allocated from Aperion Care		X									4,188	12					
13	See Supplemental Schedule											3,910	13					
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$	(9,077)	14					
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 14,762,720			\$	769,279	15					

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

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

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





**IMPORTANT NOTICE**

**TO: Long Term Care Facilities with Real Estate Tax Rates**  
**RE: 2015 REAL ESTATE TAX COST DOCUMENTATION**

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2015 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2015.

Please complete the Real Estate Tax Statement below and include it in the 2016 cost report along with a copy of your 2015 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2015 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Aperion Care Oak Lawn, Llc COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0050500  
 CONTACT PERSON REGARDING THIS REPORT Steve Lavenda  
 TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
2.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
3.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
4.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
5.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
6.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
7.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
8.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
9.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
10.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
<b>TOTALS</b>			\$ <hr/> <hr/>	\$ <hr/> <hr/>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/17

Ending:

12/31/17

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 43,133 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories 1

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

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

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

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

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

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

None

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

If so, please complete the following:

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

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

Nature of Costs:

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>CNR Realty</u>		<u>2012</u>	<u>\$ 49,613</u>	<u>1</u>
2	<u>Allocated from Chase office</u>			<u>2,374</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 51,987</b>	<b>3</b>

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	134	2012	1962	\$ 6,144,863	\$ 221,330	35	\$ 175,568	\$ (45,763)	\$ 689,707	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Various		2009	98,266		20	5,814	5,814	50,185	9
10	Various		2010	145,220		20	14,049	14,049	111,387	10
11	Various		2011	168,330		20	8,416	8,416	52,917	11
12	Various		2012	103,297		20	9,273	9,273	56,004	12
13	Various		2013	683,063		20	40,574	40,574	182,594	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

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning:

01/01/17

Ending:

12/31/17

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70								70
67	Related Building Company (Pages 12F & 12G)							67
68	Related Party Allocations (Pages 12H & 12I)		136,217	9,025		6,290	(2,735)	9,281
69	Financial Statement Depreciation			310,460			(310,460)	
70	TOTAL (lines 4 thru 69)		\$ 7,479,256	\$ 540,815		\$ 259,984	\$ (280,832)	\$ 1,152,075

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc# 0050500

Report Period Beginning:

01/01/17

Ending:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 7,479,256	\$ 540,815		\$ 259,984	\$ (280,832)	\$ 1,152,075	1
2	R. Difoggio 7919 Remove/Replace Sidewalk, Sewer Pipe	2014	5,200		20	520	520	1,820	2
3	Raphael Greenspon 814559 Circuits For Air Conditioning	2014	18,948		20	947	947	3,395	3
4	Counter With Backsplash	2014	11,516		20	576	576	2,303	4
5	R. Difoggio 6679 Remove And Install New Sewer Pipe	2014	2,733		20	273	273	1,093	5
6	Remove Counters, Sinks, Walls & Install Grease Trap	2014	7,000		20	350	350	1,371	6
7	Replace Hot Water Tank In Laundry Room	2014	5,301		20	265	265	1,038	7
8	Install Cables For Phone System	2014	4,630		20	926	926	3,550	8
9	Install Ejector Pump In Kitchen, Install Sump Pump In Elevator I	2014	2,835		20	284	284	992	9
10	Circuits For Pumps In North & South Crawl Spaces	2014	3,268		20	163	163	545	10
11	Install 4 Sump Pits	2014	37,050		20	1,853	1,853	6,175	11
12	Bistro Wallcovering, Cabinets, Floor, Med Room Floor & Lights, f	2014	91,665		20	4,583	4,583	14,896	12
13	Bathroom Tile & Plumbing, Light Fixtures, Copy Room, Toilet, S	2014	145,856		20	7,293	7,293	22,486	13
14	Seco Refrigeration Smoke Dampers	2014	7,385		20	369	369	1,139	14
15	Window Repair	2014	2,600		20	130	130	520	15
16	Repair Clogged Sewer Line	2014	2,800		20	140	140	467	16
17	Replace 45Ft Of 4" Cast Iron Pipekitchen To Pit	2015	18,300		20	915	915	2,745	17
18	Replace 30Ft Of 4" Cast Iron Pipe	2015	8,000		20	400	400	1,200	18
19	Replaced Condenser And Motor	2015	3,578		20	179	179	447	19
20	Patch Roof Near Dining Room & Therapy Room	2015	6,400		20	320	320	960	20
21	Installed Security Cameras In East Wing, Therapy, Lobby & Dini	2015	4,673		20	234	234	584	21
22	Condensor For Air Conditioner	2015	3,554		20	178	178	429	22
23	Installed Evaporator Coil With Solenoid Valve For Walkin Freeze	2015	8,621		20	431	431	934	23
24	Installed Wood Panels In Dining Room	2015	4,530		20	227	227	472	24
25	Elevator Door	2015	8,280		20	414	414	863	25
26	1 Resident Room Door & Bathroom, Corridor Signage, Outlets	2015	8,356		20	418	418	975	26
27	Seamed Metal Roof & Installed Windows Conference Room & Of	2015	40,000		20	2,000	2,000	4,167	27
28	Replace Pipe Storm Sewer & Catch Basin	2016	25,000		20	1,250	1,250	2,500	28
29	Vestibule Lay Carpet, Relocate Electric Feed (56,000)	2016	44,486		20	2,224	2,224	3,893	29
30	Architects Facade Renovation	2016	3,995		20	200	200	350	30
31	Repaired Roof	2016	5,378		20	269	269	426	31
32	Entrance Installed Security Camera	2016	3,130		20	157	157	248	32
33	Installed Carpet Entrance On Ne End Of Building (83,000)	2016	65,935		20	3,297	3,297	6,319	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 8,090,259	\$ 540,815		\$ 291,769	\$ (249,047)	\$ 1,241,377	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 8,090,259	\$ 540,815		\$ 291,769	\$ (249,047)	\$ 1,241,377	1
2	Conference Rm, Office & Vestibules Installed Windows/Framini	2016	9,019		20	451	451	676	2
3	Installed Carpet Entrance On Ne End Of Building (55,000)	2016	43,692		20	2,185	2,185	4,187	3
4	Installed Metal Roofing, New Flooring, New Storefront Windows,	2016	990,000		20	49,500	49,500	78,375	4
5	Removed & Replaced Concrete Walk Along 94Th St. (16,000)	2016	12,710		20	636	636	1,059	5
6	Removed Asphalt & Public Walk, Pour New Walk (42,000)	2016	33,365		20	1,668	1,668	2,780	6
7	Nurses Station Installed Door & Lock System	2016	4,837		20	242	242	403	7
8	Mds, Admin, Admiss Offices Installed Credenza, Cabinets	2016	11,484		20	574	574	1,148	8
9	Rodded & Jetted Sewer, Repaired & Reset 10 Toilets North Wing	2016	8,900		20	445	445	853	9
10	Rooms 55 & 57 Installed Hold Open Closer	2016	3,099		20	155	155	220	10
11	Entranceway Installed Door & Lock System	2016	3,990		20	200	200	333	11
12	New Cabinet	2017	2,598		20	130	130	371	12
13	Installed Paging System Speaker	2017	3,463		20	173	173	173	13
14	Installed Sewer Ejector Pump In Basement	2017	3,700		20	31	31	31	14
15	Repair Roof, Replace Shingles Over West Bay Windows	2017	2,900		20	145	145	145	15
16	Repair Receptical In All Resident Rooms & Hallways	2017	4,765		20	238	238	238	16
17	Elevator Repair	2017	5,964		20	298	298	298	17
18	Heat Start Up & Repairs	2017	3,458		20	173	173	173	18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,238,203	\$ 540,815		\$ 349,013	\$ (191,802)	\$ 1,332,840	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 9,238,203	\$ 540,815		\$ 349,013	\$ (191,802)	\$ 1,332,840	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 9,238,203	\$ 540,815		\$ 349,013	\$ (191,802)	\$ 1,332,840	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 9,238,203	\$ 540,815		\$ 349,013	\$ (191,802)	\$ 1,332,840	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 9,238,203	\$ 540,815		\$ 349,013	\$ (191,802)	\$ 1,332,840	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 <b>Building Company</b>		\$	\$		\$	\$	\$
2							
3							
4							
5							
6							
7							
8 <b>Leasehold Improvements:</b>							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34 <b>TOTAL (lines 1 thru 33)</b>		\$	\$		\$	\$	\$

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

**XI. OWNERSHIP COSTS (continued)**

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

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

\*\*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	21,369	548	39	548		776	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	1,139	183	20	57	(126)	456	9
10	Allocated from Aperion Care	2012	323	25	20	16	(9)	97	10
11	Allocated from Aperion Care	2013	137	15	20	7	(8)	34	11
12									12
13	Allocated from Chase Office, LLC	2017	4,946	325	20	247	(78)	247	13
14	Allocated from Chase Office, LLC	2016	108,303	7,929	20	5,415	(2,514)	7,671	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)		\$ 136,217	\$ 9,025		\$ 6,290	\$ (2,735)	\$ 9,281	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	Totals from Page 12H, Carried Forward		\$ 136,217	\$ 9,025		\$ 6,290	\$ (2,735)	\$ 9,281	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 136,217	\$ 9,025		\$ 6,290	\$ (2,735)	\$ 9,281	34

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

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	\$ 2,117,613	\$ 9,647	\$ 219,271	\$ 209,624	10	\$ 758,208	71
72	Current Year Purchases	30,379	545	3,962	3,417	10	3,962	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 2,147,992	\$ 10,192	\$ 223,233	\$ 213,041		\$ 762,170	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		GMC Passanger Van	2014	\$ 50,337	\$	\$ 7,191	\$ 7,191	5	\$ 23,371	76
77		Allocated from Aperion Care Inc	2017	1,279	194	256	62	5	830	77
78		Allocated from Aperion Consulti	2017	886	146	177	31	5	532	78
79										79
80	TOTALS			\$ 52,502	\$ 340	\$ 7,624	\$ 7,284		\$ 24,733	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)	\$ 11,490,684	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 551,347	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 579,870	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 28,523	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,119,743	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Aperion Care Oak Lawn, Llc

# 0050500

Report Period Beginning: 01/01/17

Ending: 12/31/17

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Storage				239			5
6								6
7	TOTAL				\$ 239			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. \_\_\_\_\_ /2018                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2019                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2020                      \$ \_\_\_\_\_

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: \$ 16,855      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	Allocated form Aperion Care		\$	3,162	17
18	Allocated form Aperion Consulting			467	18
19					19
20					20
21	TOTAL		\$	3,629	21

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 296,446	\$		\$ 296,446	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			61,345			61,345	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			324,977			324,977	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				161,612		161,612	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____					14,753	57,402		72,155	13
14	TOTAL			\$		\$ 697,521	\$ 219,014		\$ 916,535	14

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

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

As of **12/31/17**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 166,528	\$ 225,480	1
2	Cash-Patient Deposits	763	763	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,329,810	1,448,120	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	508,629	508,629	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	481	209,864	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,006,211	\$ 2,392,856	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		590,000	13
14	Buildings, at Historical Cost		3,950,000	14
15	Leasehold Improvements, at Historical Cost	1,959,951	2,816,571	15
16	Equipment, at Historical Cost	524,177	1,059,177	16
17	Accumulated Depreciation (book methods)	(1,556,792)	(2,636,284)	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>	7,979,427	9,744,455	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 8,906,763	\$ 15,523,919	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 10,912,974	\$ 17,916,775	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 971,455	\$ 971,455	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,920,926	1,920,926	29
30	Accrued Salaries Payable	184,056	184,056	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,302	6,302	31
32	Accrued Real Estate Taxes(Sch.IX-B)		399,720	32
33	Accrued Interest Payable	8,071	70,236	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	247,176	247,176	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,337,986	\$ 3,799,871	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	16,794	16,794	39
40	Mortgage Payable		12,825,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>	1,666,833	1,666,833	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,683,627	\$ 14,508,627	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 5,021,613	\$ 18,308,498	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 5,891,361	\$ (391,723)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 10,912,974	\$ 17,916,775	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>6,374,158</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<u>Rounding</u>	<u>1</u>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>6,374,159</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(352,798)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(130,000)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(482,798)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>5,891,361</b>	<b>24</b> *

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

Facility Name &amp; ID Number Aperia Care Oak Lawn, Llc

# 0050500

Report Period Beginning: 01/01/17

Ending:

12/31/17

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

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

1

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 11,144,753	1
2	Discounts and Allowances for all Levels	(1,176,599)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 9,968,154	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	311,380	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 311,380	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	1,200	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	2,731	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	282	19
20	Radiology and X-Ray		20
21	Other Medical Services	105	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 4,318	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	17,162	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 17,162	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 10,301,014	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,397,808	31
32	Health Care	3,557,895	32
33	General Administration	2,556,390	33
<b>B. Capital Expense</b>			
34	Ownership	1,857,372	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	973,875	35
36	Provider Participation Fee	310,472	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 10,653,812	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(352,798)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (352,798)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,624,175	44
45	Private Pay - Net Inpatient Revenue	433,730	45
46	Medicare - Net Inpatient Revenue	2,045,813	46
47	Other-(specify) <b>Insurance</b>	640,104	47
48	Other-(specify) <b>Veterans/Managed Care</b>	5,224,332	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 9,968,154	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 Oak Lawn, Llc

# 0050500

Report Period Beginning:

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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	2,144	2,160	\$ 100,771	\$ 46.65	1
2	Assistant Director of Nursing	2,008	2,080	82,678	39.75	2
3	Registered Nurses	14,492	15,487	655,838	42.35	3
4	Licensed Practical Nurses	31,080	33,747	851,422	25.23	4
5	CNAs & Orderlies	75,315	80,212	1,053,991	13.14	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,764	7,395	119,795	16.20	8
9	Activity Director	2,032	2,080	27,842	13.39	9
10	Activity Assistants	5,833	6,127	64,780	10.57	10
11	Social Service Workers	8,326	8,942	218,462	24.43	11
12	Dietician					12
13	Food Service Supervisor	1,864	2,115	45,795	21.65	13
14	Head Cook	5,282	5,880	69,012	11.74	14
15	Cook Helpers/Assistants	14,019	15,171	178,535	11.77	15
16	Dishwashers					16
17	Maintenance Workers	3,084	3,555	62,918	17.70	17
18	Housekeepers					18
19	Laundry	934	1,028	14,192	13.81	19
20	Administrator	2,808	3,074	127,897	41.61	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	504	536	6,686	12.47	23
24	Clerical	7,653	8,248	134,296	16.28	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	1,816	2,084	36,397	17.46	31
32	Other Health Care(specify)					32
33	Other(specify)	1,752	2,000	25,413	12.71	33
34	TOTAL (lines 1 - 33)	187,710	201,921	\$ 3,876,720 *	\$ 19.20	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 27,780	01-03	35
36	Medical Director	Monthly	33,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	67,219	10-03	38
39	Pharmacist Consultant	Monthly	10,594	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	1	60	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	14	709	11-03	44
45	Social Service Consultant	Monthly	4,048	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	15	\$ 143,410		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	149	3,726	10-03	52
53	TOTAL (lines 50 - 52)	149	\$ 3,726		53

Facility Name & ID Number Aperion Care Oak Lawn, Llc

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**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	
Zev Brody	Administrator	0	\$ 127,897	Workers' Compensation Insurance	\$ 177,436	IDPH License Fee	\$ 3,980	
				Unemployment Compensation Insurance	69,436	Advertising: Employee Recruitment	25,659	
				FICA Taxes	292,872	Health Care Worker Background Check		
				Employee Health Insurance	52,087	(Indicate # of checks performed <u>96</u> )	967	
				Employee Meals		Patient Background Checks	226	
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	24,325	
				Union Pension Fund	10,045	Licenses and Permits	12,263	
				Employee Physicals	1,200	Allocated from Aperion Care	6,326	
				Other Employee Benefits	48,448	Allocated from Aperion Consulting	2,402	
				401K	2,835	See Supplemental Schedule	662	
				Employee Meals	86	Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 127,897	TOTAL (agree to Schedule V, line 22, col.8)		\$ 78,847		
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
Aperion Care Inc. - Management Fees			\$ 451,709				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 451,709				Seminar Expense	3,231
							Allocated from Aperion Care	1,533
							Allocated from Aperion Consulting	892
							See Supplemental Schedule	175
							Entertainment Expense	( )
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 452,353	TOTAL		\$	TOTAL	\$ 5,831

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name & ID Number Aperion Care Oak Lawn, Llc# 0050500

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 \$17,886
- (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 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 25,205 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 No 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. \$ 310,472  
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. \$ No Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% ln 14  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
g. **Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees