

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484 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	69	Skilled (SNF)	69	25,185	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	69	TOTALS	69	25,185	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	179	725	5,176	6,080	8
9	SNF/PED					9
10	ICF	1,945	2,397	11,347	15,689	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	2,124	3,122	16,523	21,769	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.44%

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 3/1/2009

J. Was the facility purchased or leased after January 1, 1978?
YES Date 3/1/2009 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 69 and days of care provided 2,533

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number Aperion Care Plum Grove, Llc # 0050484 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	191,893	14,503	12,940	219,336		219,336	(7,225)	212,111		1
2	Food Purchase		137,450		137,450		137,450	(153)	137,297		2
3	Housekeeping	105,395	20,053		125,448		125,448		125,448		3
4	Laundry		4,526	84,729	89,255		89,255	(5,439)	83,816		4
5	Heat and Other Utilities			54,496	54,496		54,496	(6,307)	48,189		5
6	Maintenance	55,631	25,705	62,231	143,567		143,567	10,834	154,401		6
7	Other (specify):*							1,942	1,942		7
8	TOTAL General Services	352,919	202,237	214,396	769,552		769,552	(6,348)	763,204		8
	B. Health Care and Programs										
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	1,473,903	98,683	113,669	1,686,255		1,686,255	(79,982)	1,606,273		10
10a	Therapy	31,136			31,136		31,136		31,136		10a
11	Activities	67,599	6,863	1,072	75,534		75,534		75,534		11
12	Social Services	81,589			81,589		81,589		81,589		12
13	CNA Training										13
14	Program Transportation			697	697		697		697		14
15	Other (specify):*							2,906	2,906		15
16	TOTAL Health Care and Programs	1,654,227	105,546	133,438	1,893,211		1,893,211	(77,076)	1,816,135		16
	C. General Administration										
17	Administrative	124,942		233,383	358,325		358,325	(198,673)	159,652		17
18	Directors Fees										18
19	Professional Services			285,494	285,494	(15,894)	269,600	(167,888)	101,712		19
20	Dues, Fees, Subscriptions & Promotions			99,034	99,034		99,034	(73,443)	25,591		20
21	Clerical & General Office Expenses	35,364		183,514	218,878		218,878	(69,931)	148,947		21
22	Employee Benefits & Payroll Taxes			325,232	325,232		325,232		325,232		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,234	7,234		7,234	1,157	8,391		24
25	Other Admin. Staff Transportation			712	712		712	1,539	2,251		25
26	Insurance-Prop.Liab.Malpractice			113,770	113,770		113,770	2,138	115,908		26
27	Other (specify):*							9,778	9,778		27
28	TOTAL General Administration	160,306		1,248,373	1,408,679	(15,894)	1,392,785	(495,322)	897,462		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,167,452	307,783	1,596,207	4,071,442	(15,894)	4,055,548	(578,746)	3,476,802		29

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

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

#0050484

Report Period Beginning:

01/01/17

Ending:

12/31/17

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			127,841	127,841		127,841	44,132	171,973			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			36,211	36,211		36,211	318,552	354,763			32
33	Real Estate Taxes			160,199	160,199	15,894	176,093	828	176,922			33
34	Rent-Facility & Grounds			532,000	532,000		532,000	(532,000)				34
35	Rent-Equipment & Vehicles			7,844	7,844		7,844	2,623	10,467			35
36	Other (specify):*			10,921	10,921		10,921	(10,921)	0			36
37	TOTAL Ownership			875,016	875,016	15,894	890,910	(176,785)	714,125			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		132,211	421,943	554,154		554,154	(15,998)	538,156			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			155,088	155,088		155,088		155,088			42
43	Other (specify):*			21,707	21,707		21,707	(21,707)				43
44	TOTAL Special Cost Centers		132,211	598,738	730,949		730,949	(37,705)	693,244			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,167,452	439,994	3,069,961	5,677,407		5,677,407	(793,236)	4,884,171			45

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

Aperion Care Plum Grove, Llc

ID# 0050484

Report Period Beginning: 01/01/17

Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Credit Card Processing	\$ (654)	21	1
2	Marketing Expense	(19,040)	43	2
3	Promotional Products	(2,642)	43	3
4	Bank Charges	(7,913)	21	4
5	Amortization	(10,921)	36	5
6	Other Unclassified Income	(600)	21	6
7	Sales/Use Tax	(846)	21	7
8	Additional R&M	9,755	06	8
9	Non Allowable Seminar	(181)	24	9
10	PAC Dues	(4,605)	20	10
11	Bldg Co - Accounting Fees	(8,025)	19	11
12	Bldg Co - Bookkeeping Fee	(5,000)	19	12
13	Bldg Co - Legal Fees	(55)	19	13
14	Bldg Co - Licenses & Permits	(89)	20	14
15	Bldg Co - Professional Fees	(250)	19	15
16	Bldg Co - Amortization	(25,040)	36	16
17	Non Allowable Legal	(8,718)	19	17
18	Non Allowable Professional	(2,883)	21	18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(87,707)		49

Aperion Care Plum Grove, Llc

ID# 0050484

Report Period Beginning: 01/01/17

Ending: 12/31/17

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Plum Grove, Llc# 0050484

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				(7,225)								(7,225)	1
2	Food Purchase	(197)		42		2							(153)	2
3	Housekeeping													3
4	Laundry									(5,439)			(5,439)	4
5	Heat and Other Utilities	(6,935)		(7)			635						(6,307)	5
6	Maintenance	9,755		644	(842)		1,277						10,834	6
7	Other (specify):*			27	1,719		196						1,942	7
8	TOTAL General Services	2,623		706	(6,348)	2	2,108			(5,439)			(6,348)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			4,878	(84,860)								(79,982)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			246	2,660								2,906	15
16	TOTAL Health Care and Programs			5,124	(82,200)								(77,076)	16
	C. General Administration													
17	Administrative			(200,365)		1,692							(198,673)	17
18	Directors Fees													18
19	Professional Services	(22,048)	13,330	(53,896)	(2,419)	(104,096)	4,484		(3,243)				(167,888)	19
20	Fees, Subscriptions & Promotions	(78,363)	89	3,254	1,236	333	8						(73,443)	20
21	Clerical & General Office Expenses	(151,137)		23,185	4,418	52,488	1,115						(69,931)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(181)		789	459	90							1,157	24
25	Other Admin. Staff Transportation			620	876	43							1,539	25
26	Insurance-Prop.Liab.Malpractice		973	1,165									2,138	26
27	Other (specify):*			2,682	587	6,509							9,778	27
28	TOTAL General Administration	(251,729)	14,392	(222,565)	5,158	(42,941)	5,607		(3,243)				(495,322)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(249,106)	14,392	(216,735)	(83,390)	(42,939)	7,715		(3,243)	(5,439)			(578,746)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Plum Grove, Llc# 0050484

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	(31,312)	65,384	844	151	186	8,879						44,132	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(20,061)	334,448	2,154	10	(262)	2,263						318,552	32
33	Real Estate Taxes						828						828	33
34	Rent-Facility & Grounds		(504,000)				(28,000)						(532,000)	34
35	Rent-Equipment & Vehicles			1,640	240	224	519						2,623	35
36	Other (specify):*	(35,961)	25,040										(10,921)	36
37	TOTAL Ownership	(87,334)	(79,128)	4,638	401	149	(15,511)						(176,785)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(15,998)					(15,998)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(21,682)			(25)								(21,707)	43
44	TOTAL Special Cost Centers	(21,682)			(25)			(15,998)					(37,705)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(358,122)	(64,736)	(212,097)	(83,014)	(42,791)	(7,797)	(15,998)	(3,243)	(5,439)			(793,236)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See 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 Rent	\$ 504,000	PG Realty	100.00%	\$	(504,000)	1
2	V	33 Real Estate Taxes	160,199	PG Realty	100.00%	160,199		2
3	V	19 Accounting Fees		PG Realty	100.00%	8,025	8,025	3
4	V	36 Amortization Expense		PG Realty	100.00%	25,040	25,040	4
5	V	19 Bookkeeping Fee		PG Realty	100.00%	5,000	5,000	5
6	V	30 Depreciation Expense		PG Realty	100.00%	65,384	65,384	6
7	V	26 Insurance Expense		PG Realty	100.00%	973	973	7
8	V	32 Interest	6	PG Realty	100.00%	334,454	334,448	8
9	V	19 Legal Fees		PG Realty	100.00%	55	55	9
10	V	20 Licenses & Permits		PG Realty	100.00%	89	89	10
11	V	19 Professional Fees		PG Realty	100.00%	250	250	11
12	V							12
13	V							13
14	Total		\$ 664,205			\$ 599,469	\$ * (64,736)	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%	\$ 42	\$ 42 15
16	V	5 UTILITIES		APERION CARE, INC.	100.00%	(7)	(7) 16
17	V	6 MAINTENANCE SALARY		APERION CARE, INC.	100.00%	529	529 17
18	V	6 REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	115	115 18
19	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	27	27 19
20	V	10 SALARY- NURSE		APERION CARE, INC.	100.00%	4,878	4,878 20
21	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	246	246 21
22	V	17 ADMINISTRATIVE SALARIES		APERION CARE, INC.	100.00%	29,084	29,084 22
23	V	17 MANAGEMENT FEES		APERION CARE, INC.	100.00%	3,934	3,934 23
24	V	19 PROFESSIONAL FEES		APERION CARE, INC.	100.00%	2,572	2,572 24
25	V	20 FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	3,254	3,254 25
26	V	21 CLERICAL SALARY		APERION CARE, INC.	100.00%	22,369	22,369 26
27	V	21 CLERICAL & GENERAL		APERION CARE, INC.	100.00%	816	816 27
28	V	24 SEMINARS		APERION CARE, INC.	100.00%	789	789 28
29	V	25 AUTO AND TRAVEL		APERION CARE, INC.	100.00%	620	620 29
30	V	26 INSURANCE		APERION CARE, INC.	100.00%	1,165	1,165 30
31	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	2,682	2,682 31
32	V	30 DEPRECIATION		APERION CARE, INC.	100.00%	844	844 32
33	V	32 INTEREST		APERION CARE, INC.	100.00%	2,154	2,154 33
34	V	35 AUTO LEASE		APERION CARE, INC.	100.00%	1,627	1,627 34
35	V	35 EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	14	14 35
36	V	17 MANAGEMENT FEE	233,383	APERION CARE, INC.	100.00%		(233,383) 36
37	V	19 HOME OFFICE	56,468	APERION CARE, INC.	100.00%		(56,468) 37
38	V						
39	Total		\$ 289,850			\$ 77,754	\$ * (212,097) 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1		APERION CONSULTING, LLC	100.00%	\$ 5,715	\$ 5,715
16	V	6		APERION CONSULTING, LLC	100.00%	6,405	6,405
17	V	6		APERION CONSULTING, LLC	100.00%	3	3
18	V	7		APERION CONSULTING, LLC	100.00%	1,719	1,719
19	V	10		APERION CONSULTING, LLC	100.00%	23,503	23,503
20	V	15		APERION CONSULTING, LLC	100.00%	2,660	2,660
21	V	19		APERION CONSULTING, LLC	100.00%	831	831
22	V	20		APERION CONSULTING, LLC	100.00%	1,236	1,236
23	V	21		APERION CONSULTING, LLC	100.00%	4,418	4,418
24	V	24		APERION CONSULTING, LLC	100.00%	459	459
25	V	25		APERION CONSULTING, LLC	100.00%	876	876
26	V	27		APERION CONSULTING, LLC	100.00%	587	587
27	V	30		APERION CONSULTING, LLC	100.00%	151	151
28	V	32		APERION CONSULTING, LLC	100.00%	10	10
29	V	35		APERION CONSULTING, LLC	100.00%	240	240
30	V						
31	V						
32	V						
33	V	10	108,363	APERION CONSULTING, LLC	100.00%		(108,363)
34	V	06	6,000	APERION CONSULTING, LLC	100.00%		(6,000)
35	V	01	12,940	APERION CONSULTING, LLC	100.00%		(12,940)
36	V	06	1,250	APERION CONSULTING, LLC	100.00%		(1,250)
37	V	19	3,250	APERION CONSULTING, LLC	100.00%		(3,250)
38	V	43	25	APERION CONSULTING, LLC	100.00%		(25)
39	Total		\$ 131,828			\$ 48,813	\$ * (83,014)

* 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		100.00%	\$ 2	\$	2	15
16	V	17	ADMINISTRATIVE		100.00%	1,692		1,692	16
17	V	19	PROFESSIONAL FEES		100.00%	772		772	17
18	V	20	FEES, SUBSCRIPTIONS		100.00%	333		333	18
19	V	21	CLERICAL & GENERAL		100.00%	52,488		52,488	19
20	V	24	SEMINARS		100.00%	90		90	20
21	V	25	AUTO AND TRAVEL		100.00%	43		43	21
22	V	27	EMP. BEN.-GEN. ADMIN.		100.00%	6,509		6,509	22
23	V	30	DEPRECIATION		100.00%	186		186	23
24	V	32	INTEREST		100.00%	(262)		(262)	24
25	V	35	EQUIPMENT RENTAL		100.00%	224		224	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		100.00%			(104,868)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 104,868			\$ 62,077	\$ *	(42,791)	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%	\$ 635	\$	635	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,277		1,277	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		196		196	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		4,484		4,484	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		8		8	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,115		1,115	20
21	V	26 INSURANCE		CHASE OFFICE,LLC					21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		8,879		8,879	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,263		2,263	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		828		828	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		519		519	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			\$ 20,203	\$ *	(7,797)	39

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning: 01/01/17

Ending: 12/31/17

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 396,958	Renewal Rehab	100.00%	\$ 380,960	\$ (15,998)
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		\$ 396,958			\$ 380,960	\$ * (15,998)

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning: 01/01/17

Ending: 12/31/17

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 13,514	ProPay HR LLC	24.00%	\$ 10,271	\$ (3,243)
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		\$ 13,514			\$ 10,271	\$ * (3,243)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	04 Laundry Services	\$ 84,729	EcoBrite Linen	100.00%	\$ 79,290	\$ (5,439)
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		\$ 84,729			\$ 79,290	\$ * (5,439)

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	DAVID BERKOWITZ TRUST	30.00%	Aperion Care Bloomington	Bloomington	PG Realty	Palatine	Bldg Co.	1
2	MORRIS ESFORMES	40.00%	Aperion Care Bridgeport	Bridgeport	Interbuild Construction	Chicago	Bldg Improvements	2
3	YOSEF MEYSTEI TRUST	30.00%	Aperion Care Burbank	Burbank	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	3
4			Aperion Care Chicago Heights	Chicago Heights	Propay	Evanston	Payroll Services	4
5			Aperion Care Demotte	Demotte,IN	Renewal Rehab	Skokie	Therapy Services	5
6			Aperion Care Dolton	Dolton	Aperion Care, Inc.	Skokie	Corporate Manager	6
7			Aperion Care Elgin	Elgin	Aperion Consulting, Inc.	Skokie	Consulting Co.	7
8			Aperion Care Evanston	Evanston	Aperion Financial, Inc.	Skokie	Bookkeeping	8
9			Aperion Care Forest Park	Forest Park	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Galesburg	Galesburg	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Hidden Lake	St. Louis, MO	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Highwood	Highwood	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care International	Chicago	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care Jacksonville	Jacksonville	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15			Aperion Care Kokomo	Kokomo, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16			Aperion Care Litchfield	Litchfield	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17			Aperion Care Midlothian	Midlothian	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care Moline	East Moline	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care Oak Lawn	Oak Lawn				19
20			Aperion Care Peru	Peru, IN				20
21			Aperion Care Spring Valley	Spring Valley				21
22			Aperion Care Springfield	Springfield				22
23			Aperion Care St. Elmo	St. Elmo				23
24			Aperion Care Tolleston Park	Gary, IN				24
25			Aperion Care Toluca	Toluca				25
26			Aperion Care Valparaiso	Valparaiso, IN				26
27			Aperion Care Wilmington	Wilmington				27
28			Burgin Manor	Olney				28
29			The Arbors at Michigan City	Michigan City, IN				29
30			Aperion Care Cairo	Cairo				30

Facility Name & ID Number

Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/17

Ending:

12/31/17

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	0.80	2.00%	Alloc. Salary	\$ 3,934	17-07	1	
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.40	1.00%	Alloc. Salary	568	17-07	2	
3	Joel Meystel	Relative	Clerical	0.00%	See Attached	0.60	3.00%	Alloc. Salary	230	21-07	3	
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.10	3.05%	Alloc. Salary	858	21-07	4	
5	David Berkowitz	Relative	Administrative	0.00%	See Attached	0.80	2.00%	Alloc. Salary	3,934	17-07	5	
6	Nosson Factor	Relative	Clerical	0.00%	See Attached	0.60	1.82%	Alloc. Salary	1,349	21-07	6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 10,873		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 Plum Grove, Llc

0050484

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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	\$ 21,769	\$ 42	1
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	21,769	(7)	2
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	21,769	529	3
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	21,769	115	4
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	21,769	27	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	21,769	4,878	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	21,769	246	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	21,769	29,084	8
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	21,769	3,934	9
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	21,769	2,572	10
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	21,769	3,254	11
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	21,769	22,369	12
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	21,769	816	13
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	21,769	789	14
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	21,769	620	15
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	21,769	1,165	16
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	21,769	2,682	17
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	21,769	844	18
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	21,769	2,154	19
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	21,769	1,627	20
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	21,769	14	21
22									22
23									23
24									24
25	TOTALS					\$ 3,953,315	\$ 2,891,038	\$ 77,754	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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	\$ 21,769	\$ 5,715	1	
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	21,769	6,405	2	
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162	21,769	3	3	
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378	21,769	1,719	4	
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	1,194,994	21,769	23,503	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233	21,769	2,660	6	
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241	21,769	831	7	
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820	21,769	1,236	8	
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	200,283	21,769	4,418	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340	21,769	459	10	
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550	21,769	876	11	
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866	21,769	587	12	
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685	21,769	151	13	
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508	21,769	10	14	
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204	21,769	240	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	\$ 48,813	25	

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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	\$ 21,769	\$ 2	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	1,106,839	47	86,036	21,769	1,692	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	39,233	21,769	772	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	16,932	21,769	333	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	2,668,725	2,630,420	52,488	5
6	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	4,567	21,769	90	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	2,179	21,769	43	7
8	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	330,931	21,769	6,509	8
9	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	9,460	21,769	186	9
10	32	INTEREST	ACTUAL CENSUS	1,106,839	47	(13,300)	21,769	(262)	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	11,395	21,769	224	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	\$ 62,077	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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	\$ 21,769	\$ 635	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	21,769	1,277	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	21,769	196	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	21,769	4,484	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	21,769	8	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	21,769	1,115	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		21,769		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	21,769	8,879	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	21,769	2,263	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	21,769	828	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	21,769	519	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	\$	\$ 20,203	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Renewal Rehab

Street Address

4655 W. Chase Ave.

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

(847) 673-6767

Fax Number

(847) 673-6768

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 380,960	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				\$	\$		\$ 380,960	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 10,271	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				\$	\$		\$ 10,271	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization EcoBrite Linen
 Street Address 3712 Jarvis Avenue
 City / State / Zip Code Skokie, IL 60076
 Phone Number (847) 582-4000
 Fax Number ()

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	4	Laundry Services	Direct		\$	\$		\$ 79,290	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				\$	\$		\$ 79,290	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number

Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/17

Ending:

12/31/17

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
	A. Directly Facility Related																	
	Long-Term																	
1	First Midwest Bank		X	Note Payable			\$	\$ 6,150,000			\$	334,454	1					
2													2					
3													3					
4													4					
5													5					
	Working Capital																	
6	The Private Bank & Trust		X	Line of Credit				784,744				33,522	6					
7	Insurance Policies		X									2,689	7					
8													8					
9	TOTAL Facility Related						\$	\$ 6,934,744			\$	370,665	9					
	B. Non-Facility Related*																	
10	Interest Income		X									(20,061)	10					
11	Interest Income - Bldg Co.		X									(6)	11					
12	Allocated from Aperion Care	X										2,154	12					
13	See Supplemental Schedule											2,011	13					
14	TOTAL Non-Facility Related						\$	\$			\$	(15,902)	14					
15	TOTALS (line 9+line14)						\$	\$ 6,934,744			\$	354,763	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.)

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

B. Real Estate Taxes

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

1. Real Estate Tax accrual used on 2016 report.		\$	<u>163,269</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<u>161,024</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(2,245)</u>	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>163,272</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	<u>15,894</u>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ <u>19,866</u> For <u>13&14</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>176,922</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	<u>138,396</u>	8
	2013	<u>151,518</u>	9
	2014	<u>155,492</u>	10
	2015	<u>157,406</u>	11
	2016	<u>160,196</u>	12

2017 Accrual = \$160,196 x 1.02 = \$163,272

Allocated from Chase Office LLC - \$828

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

NOTES:

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

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 Plum Grove, Llc COUNTY Cook
 FACILITY IDPH LICENSE NUMBER 0050484
 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/>
TOTALS			\$ <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 Plum Grove, Llc

0050484 Report Period Beginning:

01/01/17 Ending:

12/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 23,500 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 2

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

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

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

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

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

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

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2009</u>	<u>\$ 120,000</u>	<u>1</u>
2	<u>Allocated from Chase Office, LLC</u>			<u>1,221</u>	<u>2</u>
3	TOTALS			\$ 121,221	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	69		2009	1961	\$ 1,927,220	\$ 65,384	35	\$ 55,063	\$ (10,321)	\$ 468,140	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		2009		182,519		20	9,126	9,126	82,135	9
10	Various		2010		71,475		20	3,901	3,901	31,205	10
11	Various		2011		373,818		20	18,791	18,791	131,536	11
12	Various		2012		62,229		20	3,660	3,660	21,960	12
13	Various		2013		122,126		20	6,106	6,106	30,531	13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		150,506			7,525	7,525	28,388	67
68		70,063	4,642		3,235	(1,407)	4,774	68
69			127,841			(127,841)		69
70		\$ 2,959,957	\$ 197,867		\$ 107,408	\$ (90,459)	\$ 798,669	70

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,959,957	\$ 197,867		\$ 107,408	\$ (90,459)	\$ 798,669	1
2	New Road Sign	2014	3,052		20	305	305	1,221	2
3	Install Sink Drain	2014	6,740		20	337	337	1,348	3
4	2Nd Fl Resident Rms Electrical Outlets, Flooring, & Custom War	2015	61,148		20	3,057	3,057	9,172	4
5	Install Wall Mount & Cables For Voice Terminal	2015	4,710		20	236	236	707	5
6	Paint Rm 205, Surface Mounted Lights In 2Nd Fl Res Rms, Floor	2015	10,238		20	512	512	1,536	6
7	Dining Room Doors	2015	3,710		20	186	186	557	7
8	Doors	2015	2,823		20	141	141	423	8
9	Replace 30 Ft Of Sewer Pipe Underground	2015	6,500		20	325	325	975	9
10	Boiler Room & Kitchen Plumbing	2015	2,580		20	129	129	387	10
11	New Exhaust Fan	2015	2,700		20	135	135	405	11
12	Install Convectur Unit In Rm 205	2015	5,550		20	278	278	833	12
13	Remove Plumbing Fxtures, Instll Tile - 2Nd Flr N Shwr Rm	2016	10,289		20	514	514	1,029	13
14	Water Heater Replacement	2016	6,250		20	313	313	625	14
15	New Floor - Basement Corridor	2016	3,801		20	190	190	380	15
16	Install Code Required Pit Switch/Pressure Test - Elevator	2016	3,375		20	169	169	338	16
17	Elevator - Replace Slack Cable Unit/Final Limit Switch	2016	4,280		20	214	214	428	17
18	Pavement - Seal Coating, Crack Filling	2016	3,831		20	192	192	384	18
19	Pour Cement & Fix Sewer (11,566)	2017	11,359		20	568	568	568	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)		\$ 3,112,893	\$ 197,867		\$ 115,207	\$ (82,660)	\$ 819,983	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		\$ 3,112,893	\$ 197,867		\$ 115,207	\$ (82,660)	\$ 819,983	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)	\$ 3,112,893	\$ 197,867		\$ 115,207	\$ (82,660)	\$ 819,983	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		\$ 3,112,893	\$ 197,867		\$ 115,207	\$ (82,660)	\$ 819,983	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)	\$ 3,112,893	\$ 197,867		\$ 115,207	\$ (82,660)	\$ 819,983	34

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/17

Ending:

12/31/17

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 3,112,893	\$ 197,867		\$ 115,207	\$ (82,660)	\$ 819,983	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)	\$ 3,112,893	\$ 197,867		\$ 115,207	\$ (82,660)	\$ 819,983	34

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	2nd & 3rd Floor Bathrooms - Walls, tiling, floors	2012	35,250		20	1,763	1,763	10,575	9
10	Lobby Toilet Room - Flooring & Walls	2012	3,500		20	175	175	1,050	10
11	2nd Fl Bathrooms - New Toilets, Faucets, Ceramic Wall Tile	2015	19,591		20	980	980	2,939	11
12	2nd Fl Res Rms & Bathrms-Paint Walls, Window, Curtains	2015	39,022		20	1,951	1,951	5,853	12
13	Shower Rm-Floor Drain, Floor & Wall Tile, Toilet, Sinks	2015	17,132		20	857	857	2,570	13
14	Basement Dining Rm-Drywall, Sink Plumbing, Wallcovering	2015	36,011		20	1,801	1,801	5,402	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)		\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 28,388	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		\$ 150,506	\$		\$ 7,525	\$	\$ 28,388	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)	\$ 150,506	\$		\$ 7,525	\$	\$ 28,388	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	2016	10,991	282	39	282		399	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	586	94	20	29	(65)	234	9
10	Allocated from Aperion Office	2012	166	13	20	8	(5)	50	10
11	Allocated from Aperion Care	2013	71	8	20	4	(4)	18	11
12									12
13	Allocated from Chase Office	2016	55,705	4,078	20	2,785	(1,293)	3,946	13
14	Allocated from Chase Office	2017	2,544	167	20	127	(40)	127	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)		\$ 70,063	\$ 4,642		\$ 3,235	\$ (1,407)	\$ 4,774	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		\$ 70,063	\$ 4,642		\$ 3,235	\$ (1,407)	\$ 4,774	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)		\$ 70,063	\$ 4,642		\$ 3,235	\$ (1,407)	\$ 4,774	34

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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	\$ 553,112	\$ 4,962	\$ 55,701	\$ 50,739	10	\$ 350,645	71
72	Current Year Purchases	8,290	280	841	561	10	841	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 561,402	\$ 5,242	\$ 56,542	\$ 51,300		\$ 351,486	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2009 GMC Savana	2009	\$ 47,683	\$	\$	\$	5	\$ 47,683	76
77		Allocated from Aperion Care	2017	658	100	132	32	5	427	77
78		Allocated from Aperion Consulti	2017	456	75	91	16	5	274	78
79										79
80	TOTALS			\$ 48,797	\$ 175	\$ 223	\$ 48		\$ 48,384	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)	\$ 3,844,314	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 203,284	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 171,972	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (31,312)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,219,854	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	Kitchen Project Mgmt Plan	\$ 1,900	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 Plum Grove, Llc

0050484

Report Period Beginning: 01/01/17

Ending: 12/31/17

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

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

12. _____	/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: \$ 8,601 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Aperion Care</u>		\$	<u>1,627</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>240</u>	18
19					19
20					20
21	TOTAL		\$	1,867	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs				\$ 160,427				\$ 160,427	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				28,693				28,693	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				207,839				207,839	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					125,933			125,933	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify):						24,984	6,278			31,262	13
14	TOTAL						\$ 421,943	\$ 132,211			\$ 554,154	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.

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 87,056	\$ 116,866	1
2	Cash-Patient Deposits	518	518	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	720,995	720,995	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	95,004	95,004	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	2,462	142,011	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 906,035	\$ 1,075,394	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		114,800	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	845,972	1,968,498	15
16	Equipment, at Historical Cost	393,052	766,284	16
17	Accumulated Depreciation (book methods)	(835,361)	(1,390,949)	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>	3,115,112	4,889,759	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,518,775	\$ 6,348,392	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,424,810	\$ 7,423,786	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 486,031	\$ 486,031	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	784,744	784,744	29
30	Accrued Salaries Payable	163,962	163,962	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,010	4,010	31
32	Accrued Real Estate Taxes(Sch.IX-B)		163,272	32
33	Accrued Interest Payable	3,297	33,107	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	20,777	20,777	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,462,821	\$ 1,655,903	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		6,150,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	1,561,719		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,561,719	\$ 6,150,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,024,540	\$ 7,805,903	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,400,270	\$ (382,117)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,424,810	\$ 7,423,786	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,756,187	1
2	Restatements (describe):		2
3	<u>Rounding</u>	3	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,756,190	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(255,920)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(100,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (355,920)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,400,270	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperia Care Plum Grove, Llc

0050484

Report Period Beginning: 01/01/17

Ending:

12/31/17

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

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,712,292	1
2	Discounts and Allowances for all Levels	(477,279)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,235,013	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	145,778	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 145,778	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	143	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	26	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 169	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	20,061	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 20,061	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	20,466	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 20,466	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,421,487	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	769,552	31
32	Health Care	1,893,211	32
33	General Administration	1,408,679	33
B. Capital Expense			
34	Ownership	875,016	34
C. Ancillary Expense			
35	Special Cost Centers	575,861	35
36	Provider Participation Fee	155,088	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,677,407	40
41	Income before Income Taxes (line 30 minus line 40)**	(255,920)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (255,920)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 388,378	44
45	Private Pay - Net Inpatient Revenue	792,811	45
46	Medicare - Net Inpatient Revenue	1,472,151	46
47	Other-(specify) <u>Insurance</u>	275,098	47
48	Other-(specify) <u>Managed Care</u>	2,306,575	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,235,013	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 Plum Grove, Llc

0050484

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,174	1,322	\$ 54,841	\$ 41.48	1
2	Assistant Director of Nursing					2
3	Registered Nurses	7,553	8,175	253,227	30.98	3
4	Licensed Practical Nurses	13,705	14,823	446,212	30.10	4
5	CNAs & Orderlies	43,818	48,281	719,623	14.90	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,578	1,795	31,136	17.35	8
9	Activity Director					9
10	Activity Assistants	3,822	4,261	67,599	15.86	10
11	Social Service Workers	3,052	3,365	81,589	24.25	11
12	Dietician					12
13	Food Service Supervisor	1,964	2,080	42,634	20.50	13
14	Head Cook	4,632	5,310	73,253	13.80	14
15	Cook Helpers/Assistants	6,185	6,636	76,006	11.45	15
16	Dishwashers					16
17	Maintenance Workers	1,984	2,200	55,631	25.29	17
18	Housekeepers	8,693	9,187	105,395	11.47	18
19	Laundry					19
20	Administrator	2,183	2,263	124,942	55.21	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,952	2,120	35,364	16.68	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	102,295	111,818	\$ 2,167,452 *	\$ 19.38	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	235	\$ 12,940	01-03	35
36	Medical Director	Monthly	18,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	108,363	10-03	38
39	Pharmacist Consultant	Monthly	5,306	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	1,072	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	235	\$ 145,681		49

C. CONTRACT NURSES

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning: 01/01/17

Ending: 12/31/17

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
<u>John Shlack</u>	<u>Administrator</u>	<u>0</u>	<u>\$ 124,942</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 45,210</u>	<u>IDPH License Fee</u>	<u>\$</u>	
				<u>Unemployment Compensation Insurance</u>	<u>29,215</u>	<u>Advertising: Employee Recruitment</u>	<u>1,864</u>	
				<u>FICA Taxes</u>	<u>160,785</u>	<u>Health Care Worker Background Check</u>	<u>147</u>	
				<u>Employee Health Insurance</u>	<u>51,350</u>	(Indicate # of checks performed <u>14</u>)		
				<u>Employee Meals</u>	<u>221</u>	<u>Patient Background Checks</u>	<u>704</u>	
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues & Subscriptions</u>	<u>17,664</u>	
				<u>401K Expense</u>	<u>20,244</u>	<u>Licenses & Permits</u>	<u>381</u>	
				<u>Employee Physicals</u>	<u>960</u>	<u>Allocated from Aperion Care</u>	<u>3,254</u>	
				<u>Employee Benefits - Other</u>	<u>17,247</u>	<u>Allocated from Aperion Consulting</u>	<u>1,236</u>	
						<u>See Supplemental Schedule</u>	<u>341</u>	
						<u>Less: Public Relations Expense</u>	<u>()</u>	
						<u>Non-allowable advertising</u>	<u>()</u>	
						<u>Yellow page advertising</u>	<u>()</u>	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 124,942			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 25,591	
(List each licensed administrator separately.)								
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
<u>Aperion Care - Management Fees</u>			<u>\$ 233,383</u>				<u>Out-of-State Travel</u>	<u>\$</u>
							<u>In-State Travel</u>	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 233,383				<u>Seminar Expense</u>	<u>7,053</u>
(Attach a copy of any management service agreement)							<u>Allocated from Aperion Care</u>	<u>789</u>
							<u>Allocated from Aperion Consulting</u>	<u>459</u>
							<u>See Supplemental Schedule</u>	<u>90</u>
							<u>Entertainment Expense</u>	<u>()</u>
							(agree to Sch. V, line 24, col. 8)	
				TOTAL		\$	TOTAL	\$ 8,391
C. Professional Services								
Vendor/Payee	Type		Amount					
<u>Marcum LLP</u>	<u>Accounting</u>		<u>\$ 23,853</u>					
<u>ProPay HR</u>	<u>Payroll Processing</u>		<u>13,514</u>					
<u>Aperion Care</u>	<u>Home Office Expense</u>		<u>56,468</u>					
<u>Aperion Financial</u>	<u>Home Office Expense</u>		<u>104,868</u>					
<u>See Attached</u>	<u>Legal Fees</u>		<u>9,832</u>					
<u>Aperion Consulting</u>	<u>Managed Care Consulting</u>		<u>3,250</u>					
<u>Skidelsky & Associates</u>	<u>RE Tax Assessment</u>		<u>15,796</u>					
<u>PointClickCare Technologies</u>	<u>Data Processing</u>		<u>18,994</u>					
<u>The Pension Specialists</u>	<u>Retirement Plan Consult</u>		<u>1,739</u>					
<u>Cassell Plan Audits</u>	<u>401K Audit</u>		<u>4,421</u>					
<u>Interbuild</u>	<u>Energy Procurement</u>		<u>892</u>					
<u>See Supplemental Schedule</u>			<u>31,868</u>					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 285,494					
(For legal fee disclosure, see page 39 of instructions)								

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Plum Grove, Llc# 0050484

Report Period Beginning:

01/01/17

Ending:

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

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC = \$9,210
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 23,174 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 155,088
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. \$ 221 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