



Facility Name & ID Number Aperion Care Toluca

# 0053991 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	71	Skilled (SNF)	71	25,915	1
2		Skilled Pediatric (SNF/PED)			2
3	33	Intermediate (ICF)	33	12,045	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	104	TOTALS	104	37,960	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF			1,972	1,972	8
9	SNF/PED					9
10	ICF	21,271	815	2,664	24,750	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	21,271	815	4,636	26,722	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 70.40%

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 4/15

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 4/15 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 65 and days of care provided 1,972

Medicare Intermediary CGS Administrators

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name & ID Number Aperion Care Toluca # 0053991 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	208,920	29,996	15,240	254,156		254,156	(8,225)	245,931		1
2	Food Purchase		144,070		144,070		144,070	10	144,080		2
3	Housekeeping	103,374	17,992	17,102	138,468		138,468		138,468		3
4	Laundry	33,671	8,832	11,459	53,962		53,962	(736)	53,226		4
5	Heat and Other Utilities			83,336	83,336		83,336	(4,261)	79,075		5
6	Maintenance	35,681	40,384	68,079	144,144		144,144	6,778	150,922		6
7	Other (specify):*							2,384	2,384		7
8	<b>TOTAL General Services</b>	<b>381,646</b>	<b>241,274</b>	<b>195,216</b>	<b>818,136</b>		<b>818,136</b>	<b>(4,050)</b>	<b>814,086</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			12,000	12,000		12,000		12,000		9
10	Nursing and Medical Records	1,730,872	138,157	105,587	1,974,616		1,974,616	(56,662)	1,917,954		10
10a	Therapy	14,164			14,164		14,164		14,164		10a
11	Activities	106,772	3,554	1,023	111,349		111,349		111,349		11
12	Social Services	92,208		4,571	96,779		96,779		96,779		12
13	CNA Training										13
14	Program Transportation			1,151	1,151		1,151		1,151		14
15	Other (specify):*							3,567	3,567		15
16	<b>TOTAL Health Care and Programs</b>	<b>1,944,016</b>	<b>141,711</b>	<b>124,332</b>	<b>2,210,059</b>		<b>2,210,059</b>	<b>(53,095)</b>	<b>2,156,964</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	88,483		210,860	299,343		299,343	(168,253)	131,090		17
18	Directors Fees										18
19	Professional Services			132,233	132,233	(121)	132,112	(8,411)	123,702		19
20	Dues, Fees, Subscriptions & Promotions			74,056	74,056		74,056	(41,524)	32,532		20
21	Clerical & General Office Expenses	89,359		138,940	228,299		228,299	9,336	237,635		21
22	Employee Benefits & Payroll Taxes			337,847	337,847		337,847		337,847		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,907	6,907		6,907	1,429	8,336		24
25	Other Admin. Staff Transportation			10,444	10,444		10,444	1,890	12,334		25
26	Insurance-Prop.Liab.Malpractice			113,362	113,362		113,362	1,430	114,792		26
27	Other (specify):*							12,003	12,003		27
28	<b>TOTAL General Administration</b>	<b>177,842</b>		<b>1,024,649</b>	<b>1,202,491</b>	<b>(121)</b>	<b>1,202,370</b>	<b>(192,099)</b>	<b>1,010,272</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>2,503,504</b>	<b>382,985</b>	<b>1,344,197</b>	<b>4,230,686</b>	<b>(121)</b>	<b>4,230,565</b>	<b>(249,243)</b>	<b>3,981,322</b>		<b>29</b>

\*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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			48,152	48,152		48,152	(6,445)	41,707		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			36,795	36,795		36,795	2,769	39,564		32
33	Real Estate Taxes			19,219	19,219	121	19,340	1,017	20,356		33
34	Rent-Facility & Grounds			378,716	378,716		378,716	(28,000)	350,716		34
35	Rent-Equipment & Vehicles			9,627	9,627		9,627	3,220	12,847		35
36	Other (specify):*			1,268	1,268		1,268	(1,268)			36
37	<b>TOTAL Ownership</b>			493,777	493,777	121	493,898	(28,708)	465,190		37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		177,344	397,244	574,588		574,588	(15,889)	558,699		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			206,039	206,039		206,039		206,039		42
43	Other (specify):*			19,110	19,110		19,110	(19,110)			43
44	<b>TOTAL Special Cost Centers</b>		177,344	622,393	799,737		799,737	(34,999)	764,738		44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,503,504	560,329	2,460,367	5,524,200		5,524,200	(312,950)	5,211,250		45

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

Facility Name & ID Number **Aperion Care Toluca**

# **0053991**

Report Period Beginning:

**01/01/17**

Ending:

**12/31/17**

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(5,032)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(18,794)	30		9
10	Interest and Other Investment Income	(2,344)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(44)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(13,741)	21		18
19	Entertainment				19
20	Contributions	(45,373)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(70,001)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(23,586)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (178,915)		\$	30

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

		1	2	
		<b>Amount</b>	<b>Reference</b>	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(134,035)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (134,035)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (312,950)		37

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

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

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

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

Aperion Care TolucaID# 0053991Report Period Beginning: 01/01/17Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing Expenses	\$ (15,984)	43	1
2	Promotional Products	(2,576)	43	2
3	Bank Charges	(4,051)	21	3
4	Corporate Events	(36)	21	4
5	Legal Settlement	(1,500)	21	5
6	Theft & Damage Loss	(108)	21	6
7	Amortization	(1,268)	36	7
8	Additional R&M	9,229	06	8
9	Unclassified Income	(592)	21	9
10	PAC Dues	(2,080)	20	10
11	Non Allowable Seminar	(212)	24	11
12	Non Allowable Legal	(4,090)	19	12
13	Credit Card Processing	(318)	21	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
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(23,586)		49



## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Toluca# 0053991

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				(8,225)								(8,225)	1
2	Food Purchase	(44)		52		2							10	2
3	Housekeeping													3
4	Laundry								(736)				(736)	4
5	Heat and Other Utilities	(5,032)		(9)			780						(4,261)	5
6	Maintenance	9,229		790	(4,808)		1,567						6,778	6
7	Other (specify):*			33	2,110		241						2,384	7
8	<b>TOTAL General Services</b>	<b>4,153</b>		<b>866</b>	<b>(10,923)</b>	<b>2</b>	<b>2,588</b>		<b>(736)</b>				<b>(4,050)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			5,988	(62,650)								(56,662)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			302	3,265								3,567	15
16	<b>TOTAL Health Care and Programs</b>			<b>6,290</b>	<b>(59,385)</b>								<b>(53,095)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(170,330)		2,077							(168,253)	17
18	Directors Fees													18
19	Professional Services	(4,090)		3,157	(9,930)	947	5,504			(3,998)			(8,411)	19
20	Fees, Subscriptions & Promotions	(47,453)		3,994	1,517	409	9						(41,524)	20
21	Clerical & General Office Expenses	(90,347)		28,460	5,424	64,430	1,369						9,336	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(212)		968	563	110							1,429	24
25	Other Admin. Staff Transportation			762	1,076	53							1,890	25
26	Insurance-Prop.Liab.Malpractice			1,430									1,430	26
27	Other (specify):*			3,292	721	7,990							12,003	27
28	<b>TOTAL General Administration</b>	<b>(142,102)</b>		<b>(128,267)</b>	<b>(629)</b>	<b>76,016</b>	<b>6,882</b>			<b>(3,998)</b>			<b>(192,099)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(137,949)</b>		<b>(121,111)</b>	<b>(70,937)</b>	<b>76,018</b>	<b>9,470</b>		<b>(736)</b>	<b>(3,998)</b>			<b>(249,243)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Toluca # 0053991 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	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(18,794)		1,036	186	228	10,899						(6,445)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(2,344)		2,644	12	(321)	2,778						2,769	32
33	Real Estate Taxes						1,017						1,017	33
34	Rent-Facility & Grounds						(28,000)						(28,000)	34
35	Rent-Equipment & Vehicles			2,014	295	275	637						3,220	35
36	Other (specify):*	(1,268)											(1,268)	36
37	<b>TOTAL Ownership</b>	<b>(22,406)</b>		<b>5,694</b>	<b>493</b>	<b>182</b>	<b>(12,670)</b>						<b>(28,708)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(15,889)					(15,889)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(18,560)			(550)								(19,110)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(18,560)</b>			<b>(550)</b>			<b>(15,889)</b>					<b>(34,999)</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> <b>(sum of lines 29, 37 &amp; 44)</b>	<b>(178,915)</b>		<b>(115,418)</b>	<b>(70,995)</b>	<b>76,200</b>	<b>(3,200)</b>	<b>(15,889)</b>	<b>(736)</b>	<b>(3,998)</b>			<b>(312,950)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	<b>Total</b>		\$			\$	\$ *	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%	\$ 52	\$	52	15
16	V	5 UTILITIES		APERION CARE, INC.	100.00%	(9)		(9)	16
17	V	6 MAINTENANCE SALARY		APERION CARE, INC.	100.00%	649		649	17
18	V	6 REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	141		141	18
19	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	33		33	19
20	V	10 SALARY- NURSE		APERION CARE, INC.	100.00%	5,988		5,988	20
21	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	302		302	21
22	V	17 ADMINISTRATIVE SALARIES		APERION CARE, INC.	100.00%	35,702		35,702	22
23	V	17 MANAGEMENT FEES		APERION CARE, INC.	100.00%	4,829		4,829	23
24	V	19 PROFESSIONAL FEES		APERION CARE, INC.	100.00%	3,157		3,157	24
25	V	20 FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	3,994		3,994	25
26	V	21 CLERICAL SALARY		APERION CARE, INC.	100.00%	27,458		27,458	26
27	V	21 CLERICAL & GENERAL		APERION CARE, INC.	100.00%	1,002		1,002	27
28	V	24 SEMINARS		APERION CARE, INC.	100.00%	968		968	28
29	V	25 AUTO AND TRAVEL		APERION CARE, INC.	100.00%	762		762	29
30	V	26 INSURANCE		APERION CARE, INC.	100.00%	1,430		1,430	30
31	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	3,292		3,292	31
32	V	30 DEPRECIATION		APERION CARE, INC.	100.00%	1,036		1,036	32
33	V	32 INTEREST		APERION CARE, INC.	100.00%	2,644		2,644	33
34	V	35 AUTO LEASE		APERION CARE, INC.	100.00%	1,997		1,997	34
35	V	35 EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	17		17	35
36	V	17 MANAGEMENT FEE	210,860	APERION CARE, INC.	100.00%			(210,860)	36
37	V								37
38	V								38
39	Total		\$ 210,860			\$ 95,443	\$ *	(115,418)	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%	\$ 7,015	\$ 7,015
16	V	6		APERION CONSULTING, LLC	100.00%	7,863	7,863
17	V	6		APERION CONSULTING, LLC	100.00%	4	4
18	V	7		APERION CONSULTING, LLC	100.00%	2,110	2,110
19	V	10		APERION CONSULTING, LLC	100.00%	28,850	28,850
20	V	15		APERION CONSULTING, LLC	100.00%	3,265	3,265
21	V	19		APERION CONSULTING, LLC	100.00%	1,020	1,020
22	V	20		APERION CONSULTING, LLC	100.00%	1,517	1,517
23	V	21		APERION CONSULTING, LLC	100.00%	5,424	5,424
24	V	24		APERION CONSULTING, LLC	100.00%	563	563
25	V	25		APERION CONSULTING, LLC	100.00%	1,076	1,076
26	V	27		APERION CONSULTING, LLC	100.00%	721	721
27	V	30		APERION CONSULTING, LLC	100.00%	186	186
28	V	32		APERION CONSULTING, LLC	100.00%	12	12
29	V	35		APERION CONSULTING, LLC	100.00%	295	295
30	V						
31	V						
32	V						
33	V	10	91,500	APERION CONSULTING, LLC	100.00%		(91,500)
34	V	06		APERION CONSULTING, LLC	100.00%		
35	V	01	15,240	APERION CONSULTING, LLC	100.00%		(15,240)
36	V	06	12,675	APERION CONSULTING, LLC	100.00%		(12,675)
37	V	19	10,950	APERION CONSULTING, LLC	100.00%		(10,950)
38	V	43	550	APERION CONSULTING, LLC	100.00%		(550)
39	Total		\$ 130,915			\$ 59,920	\$ * (70,995)

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2	FOOD	APERION FINANCIAL, LLC	100.00%	\$ 2	\$	2	15
16	V	17	ADMINISTRATIVE	APERION FINANCIAL, LLC	100.00%	2,077		2,077	16
17	V	19	PROFESSIONAL FEES	APERION FINANCIAL, LLC	100.00%	947		947	17
18	V	20	FEES, SUBSCRIPTIONS	APERION FINANCIAL, LLC	100.00%	409		409	18
19	V	21	CLERICAL & GENERAL	APERION FINANCIAL, LLC	100.00%	64,430		64,430	19
20	V	24	SEMINARS	APERION FINANCIAL, LLC	100.00%	110		110	20
21	V	25	AUTO AND TRAVEL	APERION FINANCIAL, LLC	100.00%	53		53	21
22	V	27	EMP. BEN.-GEN. ADMIN.	APERION FINANCIAL, LLC	100.00%	7,990		7,990	22
23	V	30	DEPRECIATION	APERION FINANCIAL, LLC	100.00%	228		228	23
24	V	32	INTEREST	APERION FINANCIAL, LLC	100.00%	(321)		(321)	24
25	V	35	EQUIPMENT RENTAL	APERION FINANCIAL, LLC	100.00%	275		275	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		\$			\$ 76,200	\$ *	76,200	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%	\$ 780	\$	780	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,567		1,567	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		241		241	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		5,504		5,504	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		9		9	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,369		1,369	20
21	V	26 INSURANCE		CHASE OFFICE,LLC					21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		10,899		10,899	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,778		2,778	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		1,017		1,017	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		637		637	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			\$ 24,800	\$ *	(3,200)	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 394,280	Renewal Rehab	100.00%	\$ 378,391	\$ (15,889)
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		\$ 394,280			\$ 378,391	\$ * (15,889)

\* 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	\$ 11,459	EcoBrite Linen	100.00%	\$ 10,723	\$ (736)
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		\$ 11,459			\$ 10,723	\$ * (736)

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19 Payroll Processing	\$ 16,658	ProPay HR	24.00%	\$ 12,660	\$ (3,998)	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$ 16,658			\$ 12,660	\$ * (3,998)	39

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (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	<b>Total</b>		\$			\$	\$ *	39

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Yosef Meystel Trust	21.50%	Aperion Care Bloomington	Bloomington	Interbuild Construction	Chicago	Bldg Improvements	1
2	David Berkowitz Delta Trust	21.50%	Aperion Care Bridgeport	Bridgeport	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	2
3	David Berkowitz Trust	21.50%	Aperion Care Burbank	Burbank	Propay	Evanston	Payroll Services	3
4	Yosef Meystel Delta Trust	21.50%	Aperion Care Chicago Heights	Chicago Heights	Renewal Rehab	Skokie	Therapy Services	4
5	Frederick S Frankel	3.00%	Aperion Care Demotte	Demotte,IN	Aperion Care, Inc.	Skokie	Corporate Manager	5
6	Steve Turofsky	3.00%	Aperion Care Dolton	Dolton	Aperion Consulting, Inc.	Skokie	Consulting Co.	6
7	Jeremy Boshes	3.00%	Aperion Care Elgin	Elgin	Aperion Financial, Inc.	Skokie	Bookkeeping	7
8	Michelle Koder	3.00%	Aperion Care Evanston	Evanston	Eco-Brite	Skokie	Laundry	8
9	Naftali Wilhelm	2.00%	Aperion Care Forest Park	Forest Park	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10			Aperion Care Plum Grove	Palatine	Pointe Property, LLC	Boston, MA	Property Management	10
11			Aperion Care Galesburg	Galesburg	Aperion Estates Peru	Peru, IN	ALF	11
12			Aperion Care Hidden Lake	St. Louis, MO	Aperion Care Demotte	Demotte, IN	ALF	12
13			Aperion Care Highwood	Highwood	Aperion Care Hidden Lake	St. Louis, MO	ALF	13
14			Aperion Care International	Chicago	Aperion Care Hidden Lake	St. Louis, MO	ILF	14
15			Aperion Care Jacksonville	Jacksonville	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	15
16			Aperion Care Kokomo	Kokomo, IN	San Antonio Property, LLC	San Antonio, TX	Building Co.	16
17			Aperion Care Litchfield	Litchfield	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	17
18			Aperion Care Midlothian	Midlothian				18
19			Aperion Care Moline	East Moline				19
20			Aperion Care Oak Lawn	Oak Lawn				20
21			Aperion Care Peru	Peru, IN				21
22			Aperion Care Spring Valley	Spring Valley				22
23			Aperion Care Springfield	Springfield				23
24			Aperion Care St. Elmo	St. Elmo				24
25			Aperion Care Tolleston Park	Gary, IN				25
26			Aperion Care Valparaiso	Valparaiso, IN				26
27			Aperion Care Wilmington	Wilmington				27
28			Burgin Manor	Olney				28
29			The Arbors at Michigan City	Michigan City, IN				29
30			Aperion Care Cairo	Cairo				30



Facility Name &amp; ID Number

Aperion Care Toluca

# 0053991

Report Period Beginning:

01/01/17

Ending:

12/31/17

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0%	See Attached	1.00	2.50%	Alloc. Salary	\$ 4,829	17-7	1	
2	Jay Meystel	Relative	Administrative	0%	See Attached	0.50	1.25%	Alloc. Salary	698	17-7	2	
3	Joel Meystel	Relative	Clerical	0%	See Attached			Alloc. Salary	5	21-7	3	
4	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.00	0.01%	Alloc. Salary	17	21-7	4	
5	David Berkowitz	Relative	Administrative	0%	See Attached	1.00	2.50%	Alloc. Salary	4,829	17-7	5	
6	Frederick Frankel	Owner	Administrative	3.00%	See Attached	1.00	2.50%	Alloc. Salary	4,429	17-7	6	
7	Steve Turofsky	Owner	Administrative	3.00%	See Attached	1.00	2.50%	Alloc. Salary	4,829	17-7	7	
8	Nosson Factor	Relative	Clerical	0%	See Attached	0.80	2.43%	Alloc. Salary	1,657	21-7	8	
9	Michelle Koder	Owner	Nursing	3.00%	See Attached	1.00	2.50%	Alloc. Salary	3,268	10-7	9	
10	Naftali Wilhelm	Owner	Clerical	2.00%	See Attached	1.00	2.41%	Alloc. Salary	4,829	21-7	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	\$ 29,997		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 Toluca

# 0053991

Report Period Beginning:

01/01/17

Ending: 12/31/17

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

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

Facility Name & ID Number Aperion Care Toluca

# 0053991

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	\$ 26,722	\$ 52	1
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	26,722	(9)	2
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	26,901	649	3
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	26,722	141	4
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	26,722	33	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	248,007	5,988	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	26,722	302	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	1,478,789	35,702	8
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	26,722	4,829	9
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	26,722	3,157	10
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	26,722	3,994	11
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	1,137,341	27,458	12
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	26,722	1,002	13
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	26,722	968	14
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	26,722	762	15
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	26,722	1,430	16
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	26,722	3,292	17
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	26,722	1,036	18
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	26,722	2,644	19
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	26,722	1,997	20
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	26,722	17	21
22									22
23									23
24									24
25	TOTALS					\$ 3,953,315	\$ 2,891,038	\$ 95,443	25

Facility Name & ID Number Aperion Care Toluca

# 0053991

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

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 (

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETITIAN SALARY	PATIENT DAYS	1,106,839	47	\$ 290,566	\$ 290,566	26,722	\$ 7,015	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	325,675	26,722	7,863	2
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162		26,722	4	3
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378		26,722	2,110	4
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	1,194,994	26,722	28,850	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233		26,722	3,265	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241		26,722	1,020	7
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820		26,722	1,517	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	200,283	26,722	5,424	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340		26,722	563	10
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550		26,722	1,076	11
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866		26,722	721	12
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685		26,722	186	13
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508		26,722	12	14
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204		26,722	295	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		\$ 59,920	25

Facility Name & ID Number Aperion Care Toluca

# 0053991

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	\$ 26,722	\$ 2	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	1,106,839	47	86,036	86,036	26,722	2,077
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	39,233	26,722	947	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	16,932	26,722	409	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	2,668,725	2,630,420	26,722	64,430
6	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	4,567	26,722	110	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	2,179	26,722	53	7
8	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	330,931	26,722	7,990	8
9	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	9,460	26,722	228	9
10	32	INTEREST	ACTUAL CENSUS	1,106,839	47	(13,300)	26,722	(321)	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	11,395	26,722	275	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	\$ 76,200	25

Facility Name & ID Number Aperion Care Toluca

# 0053991

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	\$ 26,722	\$ 780	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	26,722	1,567	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	26,722	241	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	26,722	5,504	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	26,722	9	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	26,722	1,369	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		26,722		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	26,722	10,899	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	26,722	2,778	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	26,722	1,017	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	26,722	637	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	\$	\$ 24,800	25

Facility Name & ID Number Aperion Care Toluca

# 0053991

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Renewal Rehab

Street Address

4655 W Chase Ave

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

( 847) 673-6767

Fax Number

( 847) 673-6768

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	43	\$	\$		\$ 378,391	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				\$	\$		\$ 378,391	25

Facility Name & ID Number Aperion Care Toluca

# 0053991

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

EcoBrite Linen

Street Address

3712 Jarvis Avenue

City / State / Zip Code

Skokie, IL 60076

Phone Number

( 847) 582-4000

Fax Number

( )

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	4	Laundry Services	Direct		\$	\$		\$ 10,723	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				\$	\$		\$ 10,723	25

Facility Name & ID Number Aperion Care Toluca

# 0053991

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 Processing	Direct		\$	\$		\$ 12,660	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 12,660	25

Facility Name & ID Number Aperion Care Toluca

# 0053991 Report Period Beginning: 01/01/17 Ending: 12/31/17

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

Facility Name & ID Number Aperion Care Toluca

# 0053991

Report Period Beginning:

01/01/17

Ending: 12/31/17

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

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

Facility Name & ID Number

Aperion Care Toluca

# 0053991

Report Period Beginning:

01/01/17

Ending:

12/31/17

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	Van Note Payable		X	Auto			\$	68,950		\$	1,881	1								
2												2								
3												3								
4												4								
5												5								
<b>Working Capital</b>																				
6	Insurance Policies		X								2,449	6								
7	The Private Bank		X	Line of Credit				395,871			32,465	7								
8	See Supplemental Schedule							10,327				8								
9	<b>TOTAL Facility Related</b>						\$	475,148		\$	36,795	9								
<b>B. Non-Facility Related*</b>																				
10	Interest Income		X								(2,344)	10								
11	Allocated from Aperion Care	X									2,644	11								
12	Allocated from Aperion Consul	X									12	12								
13	See Supplemental Schedule										2,457	13								
14	<b>TOTAL Non-Facility Related</b>						\$			\$	2,769	14								
15	<b>TOTALS (line 9+line14)</b>						\$	475,148		\$	39,564	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.)







Facility Name & ID Number Aperion Care Toluca

# 0053991 Report Period Beginning:

01/01/17 Ending:

12/31/17

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 24,708 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories 1

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

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

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

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

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

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

None

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

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

Nature of Costs:

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Allocated from Chase Office</u>			<u>\$ 1,499</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>			<b>\$ 1,499</b>	<b>3</b>

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
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											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								67
68			86,004	5,698	3,971	(1,727)	5,861	68
69				48,152		(48,152)		69
70		\$	\$ 86,004	\$ 53,850	\$ 3,971	\$ (49,879)	\$ 5,861	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	<b>Totals from Page 12A, Carried Forward</b>		\$ 86,004	\$ 53,850		\$ 3,971	\$ (49,879)	\$ 5,861	1
2	16 Channel Nvr, 11 Cameras & Monitor	2015	6,785		20	339	339	707	2
3	Installation Of Cat5E For Data & Rack	2015	5,115		20	256	256	533	3
4	Trane Rooftop Hvac Unit	2016	7,500		20	375	375	625	4
5	Hvac	2016	3,362		20	168	168	266	5
6	Parking Lot	2016	36,108		20	1,805	1,805	2,407	6
7	Installed Water Heater	2016	5,519		20	276	276	437	7
8	Cut Out & Replaced Concrete	2016	3,058		20	153	153	306	8
9	Removed, Framed & Replaced Drop Ceiling	2016	2,800		20	140	140	198	9
10	Removed Existing Door & Frame; Replaced With Fire Door	2016	2,850		20	143	143	178	10
11	Programmable Keypad For Doors	2017	6,007		20	300	300	300	11
12	New Rubber Membrane And Seal Edges Roof	2017	2,800		20	105	105	105	12
13	All Corridors, Lobby, Dining Rm, Res Rms, Bathrms	2017	1,232,933		20	10,782	10,782	10,782	13
14	Flooring, Ceiling, Lighting, Paint (\$1,293,874)	2017			20				14
15	Roofing Installation And Management (86,212)	2017	85,623		20	359	359	359	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,486,464	\$ 53,850		\$ 19,173	\$ (34,677)	\$ 23,065	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		\$ 1,486,464	\$ 53,850		\$ 19,173	\$ (34,677)	\$ 23,065	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		\$ 1,486,464	\$ 53,850		\$ 19,173	\$ (34,677)	\$ 23,065	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		\$ 1,486,464	\$ 53,850		\$ 19,173	\$ (34,677)	\$ 23,065	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		\$ 1,486,464	\$ 53,850		\$ 19,173	\$ (34,677)	\$ 23,065	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		\$ 1,486,464	\$ 53,850		\$ 19,173	\$ (34,677)	\$ 23,065	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		\$ 1,486,464	\$ 53,850		\$ 19,173	\$ (34,677)	\$ 23,065	34

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

**XI. OWNERSHIP COSTS (continued)**

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

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

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

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$	\$		\$	\$	\$	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)	\$	\$		\$	\$	\$	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Related Party</b>		\$	\$		\$	\$		1
2	<b>Buildings:</b>								2
3	<b>Allocated from Chase Office</b>	2016	13,492	346	39	346		490	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<b>Allocated from Aperion Care</b>	2010	719	115	20	36	(79)	288	9
10	<b>Allocated from Aperion Care</b>	2012	204	16	20	10	(6)	61	10
11	<b>Allocated from Aperion Care</b>	2013	87	10	20	4	(6)	22	11
12									12
13	<b>Allocated from Chase Office</b>	2016	68,379	5,006	20	3,419	(1,587)	4,844	13
14	<b>Allocated from Chase Office</b>	2017	3,123	205	20	156	(49)	156	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 86,004	\$ 5,698		\$ 3,971	\$ (1,727)	\$ 5,861	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		\$ 86,004	\$ 5,698		\$ 3,971	\$ (1,727)	\$ 5,861	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)	\$ 86,004	\$ 5,698		\$ 3,971	\$ (1,727)	\$ 5,861	34

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

Facility Name & ID Number Aperion Care Toluca

# 0053991

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	\$ 75,284	\$ 6,091	\$ 7,587	\$ 1,496	10	\$ 13,219	71
72	Current Year Purchases	44,224	344	4,142	3,798	10	4,142	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 119,508	\$ 6,435	\$ 11,729	\$ 5,294		\$ 17,361	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		Ford Van	2017	\$ 70,201	\$	\$ 10,530	\$ 10,530	5	\$ 10,530	76
77		Allocated from Aperion Care	2017	807	122	161	39	5	524	77
78		Allocated from Aperion Consulti	2017	560	92	112	20	5	336	78
79										79
80	TOTALS			\$ 71,568	\$ 214	\$ 10,803	\$ 10,589		\$ 11,390	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)	\$ 1,679,039	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 60,499	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 41,705	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (18,794)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 51,816	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	Architectural Fees- Roof	\$ 13,764	92
93	Repairs & Solar Panels		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 Toluca

# 0053991

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: Segula Properties

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:		104		\$ 349,126			3
4	Additions							4
5	Storage				1,590			5
6								6
7	TOTAL		104		\$ 350,716			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: \$ 10,556      Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Aperion Care		\$	1,997	17
18	Allocated from Aperion Consulting			295	18
19					19
20					20
21	TOTAL		\$	2,292	21

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5	6	7	8		
			Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)						Total Cost (Col. 3 + 5 + 6)
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	158,928	\$			\$	158,928	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				21,799					21,799	2	
3	Licensed Recreational Therapist		hrs										3	
4	Licensed Physical Therapist	39 - 03	hrs				213,487					213,487	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 prescripts						99,740			99,740	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs										10	
11	Academic Education		hrs										11	
12	Other (specify): _____												12	
13	Other (specify): _____						3,030		77,604			80,634	13	
14	<b>TOTAL</b>			\$			\$	397,244	\$	177,344		\$	574,588	14

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

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

As of **12/31/17**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	<b>1,137,811</b>		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	<b>265,523</b>		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <b>See Attached Schedule</b>	<b>127,520</b>		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	<b>\$ 1,530,854</b>	<b>\$</b>	<b>10</b>
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	<b>1,452,730</b>		15
16	Equipment, at Historical Cost	<b>173,312</b>		16
17	Accumulated Depreciation (book methods)	<b>(60,432)</b>		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <b>See Attached Schedule</b>	<b>14,889</b>		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	<b>\$ 1,580,499</b>	<b>\$</b>	<b>24</b>
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	<b>\$ 3,111,353</b>	<b>\$</b>	<b>25</b>

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	<b>\$ 875,412</b>	<b>\$</b>	<b>26</b>
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	<b>406,198</b>		29
30	Accrued Salaries Payable	<b>140,256</b>		30
31	Accrued Taxes Payable (excluding real estate taxes)	<b>7,733</b>		31
32	Accrued Real Estate Taxes(Sch.IX-B)	<b>19,973</b>		32
33	Accrued Interest Payable	<b>1,619</b>		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<b>See Attached Schedule</b>	<b>52,823</b>		<b>36</b>
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	<b>\$ 1,504,014</b>	<b>\$</b>	<b>38</b>
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	<b>68,950</b>		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<b>See Attached Schedule</b>	<b>2,719,589</b>		<b>43</b>
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	<b>\$ 2,788,539</b>	<b>\$</b>	<b>45</b>
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	<b>\$ 4,292,553</b>	<b>\$</b>	<b>46</b>
47	<b>TOTAL EQUITY(page 18, line 24)</b>	<b>\$ (1,181,200)</b>	<b>\$</b>	<b>47</b>
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	<b>\$ 3,111,353</b>	<b>\$</b>	<b>48</b>

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(592,566)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<u>Bad Debts</u>	(67,500)	<b>3</b>
<b>4</b>	<u>Rounding</u>	(5)	<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(660,071)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(521,129)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(521,129)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(1,181,200)</b>	<b>24</b> *

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

Facility Name & ID Number Aperion Care Toluca# 0053991Report Period Beginning: 01/01/17

Ending:

12/31/17**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,637,441	1
2	Discounts and Allowances for all Levels	(808,366)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 4,829,075	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	169,347	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 169,347	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,580	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	133	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 1,713	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	2,344	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 2,344	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>See Supplemental Schedule</b>	592	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 592	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 5,003,071	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	818,136	31
32	Health Care	2,210,059	32
33	General Administration	1,202,491	33
<b>B. Capital Expense</b>			
34	Ownership	493,777	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	593,698	35
36	Provider Participation Fee	206,039	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,524,200	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(521,129)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (521,129)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 3,144,057	44
45	Private Pay - Net Inpatient Revenue	167,077	45
46	Medicare - Net Inpatient Revenue	1,014,826	46
47	Other-(specify) <u>Managed Care/Insurance</u>	503,115	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 4,829,075	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 Toluca

# 0053991

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	1,368	1,423	\$ 60,204	\$ 42.31	1
2	Assistant Director of Nursing	799	808	28,180	34.88	2
3	Registered Nurses	10,094	11,298	344,376	30.48	3
4	Licensed Practical Nurses	11,498	12,822	356,850	27.83	4
5	CNAs & Orderlies	57,320	61,304	941,262	15.35	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	557	588	14,164	24.09	8
9	Activity Director	1,952	2,120	32,474	15.32	9
10	Activity Assistants	4,139	4,487	45,928	10.24	10
11	Social Service Workers	3,833	4,018	92,208	22.95	11
12	Dietician					12
13	Food Service Supervisor	1,992	2,120	34,528	16.29	13
14	Head Cook	5,882	6,655	90,332	13.57	14
15	Cook Helpers/Assistants	6,672	7,466	84,060	11.26	15
16	Dishwashers					16
17	Maintenance Workers	1,800	2,074	35,681	17.20	17
18	Housekeepers	9,741	10,444	103,374	9.90	18
19	Laundry	3,821	3,973	33,671	8.47	19
20	Administrator	1,872	2,282	88,483	38.77	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,401	4,888	89,359	18.28	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)	2,058	2,316	28,370	12.25	33
34	TOTAL (lines 1 - 33)	129,799	141,086	\$ 2,503,504 *	\$ 17.74	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 15,240	01-03	35
36	Medical Director	Monthly	12,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	91,500	10-03	38
39	Pharmacist Consultant	Monthly	7,670	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	20	1,023	11-03	44
45	Social Service Consultant	Monthly	4,571	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	20	\$ 132,004		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	128	\$ 6,417	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	128	\$ 6,417		53

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**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Linda Verway	Administrator	0	\$ 88,483	Workers' Compensation Insurance	\$ 43,938	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	35,203	Advertising: Employee Recruitment	15,554	
				FICA Taxes	188,797	Health Care Worker Background Check		
				Employee Health Insurance	57,499	(Indicate # of checks performed <u>42</u> )	420	
				Employee Meals	419	Patient Background Checks	131	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	6,778	
				Employee Physicals	2,017	Licenses & Permits	546	
				Employee Benefits - Other	9,974	Allocated from Aperion Care	3,994	
						Allocated from Aperion Consulting	1,517	
						See Supplemental Schedule	418	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 88,483	TOTAL (agree to Schedule V, line 22, col.8)		\$ 337,847	TOTAL (agree to Sch. V, line 20, col. 8)	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Aperion Care - Management Fee			\$ 210,860				Out-of-State Travel	\$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 210,860				In-State Travel	
C. Professional Services				TOTAL			Seminar Expense	
Vendor/Payee	Type		Amount					
Marcum LLP	Accounting		\$ 21,192				6,695	
ProPay HR	Payroll Processing		16,658				Allocated from Aperion Care	
See Attached	Legal Fees		5,532				968	
Aperion Consulting	Managed Care Consulting		10,950				Allocated from Aperion Consulting	
Personnel Planners	Unemployment Consult		705				563	
MTS Consulting, LLC	Tax Consulting		1,120				See Supplemental Schedule	
GCHMO	Managed Care Consulting		350				110	
Interbuild	Energy Procurement		984				Entertainment Expense	
Coalfire Systems	HIPAA Toolkit		303				( )	
Healthcare Construction	Energy Procurement		600				(agree to Sch. V, line 24, col. 8)	
Ability Network	Data Processing		5,155				\$ 8,336	
See Supplemental Schedule			68,684					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 132,233					

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name & ID Number Aperion Care Toluca# 0053991

Report Period Beginning:

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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 \$4,160
- (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. \$ 23,010 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. \$ 206,039  
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. \$ 419 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14  
d. Have vehicle usage logs been maintained? No  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees