

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	99	Skilled (SNF)	99	36,135	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	99	TOTALS	99	36,135	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	14,672	4,109	4,354	23,135	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,672	4,109	4,354	23,135	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 64.02%

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 2/1/2014

J. Was the facility purchased or leased after January 1, 1978?
YES Date 2/1/2014 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 56 and days of care provided 2,784

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: 12/31/18 Fiscal Year: 12/31/18

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

Facility Name & ID Number Aperion Care Bridgeport, Llc # 0052688 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	164,601	13,708	12,174	190,483		190,483	8,788	199,271		1
2	Food Purchase		130,542		130,542		130,542	(160)	130,382		2
3	Housekeeping	91,944	20,168		112,112		112,112		112,112		3
4	Laundry	48,303	9,520		57,823		57,823		57,823		4
5	Heat and Other Utilities			83,339	83,339		83,339	(8,971)	74,368		5
6	Maintenance	37,566	30,286	91,025	158,877		158,877	9,449	168,326		6
7	Other (specify):*							1,929	1,929		7
8	TOTAL General Services	342,414	204,224	186,538	733,176		733,176	11,034	744,210		8
	B. Health Care and Programs										
9	Medical Director			9,750	9,750		9,750		9,750		9
10	Nursing and Medical Records	1,193,030	109,327	36,747	1,339,104		1,339,104	(4,238)	1,334,866		10
10a	Therapy	67,592	3,406		70,998		70,998		70,998		10a
11	Activities	100,169	3,288	3,858	107,315		107,315		107,315		11
12	Social Services	82,532			82,532		82,532		82,532		12
13	CNA Training										13
14	Program Transportation			5,611	5,611		5,611		5,611		14
15	Other (specify):*							3,103	3,103		15
16	TOTAL Health Care and Programs	1,443,323	116,021	55,966	1,615,310		1,615,310	(1,135)	1,614,175		16
	C. General Administration										
17	Administrative	101,845		170,259	272,104		272,104	(135,945)	136,159		17
18	Directors Fees										18
19	Professional Services			292,377	292,377	(17)	292,360	(156,545)	135,815		19
20	Dues, Fees, Subscriptions & Promotions			82,897	82,897		82,897	(45,609)	37,288		20
21	Clerical & General Office Expenses	108,582		113,523	222,105		222,105	13,016	235,121		21
22	Employee Benefits & Payroll Taxes			253,853	253,853		253,853		253,853		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,195	3,195		3,195	1,200	4,395		24
25	Other Admin. Staff Transportation			8,990	8,990		8,990	3,815	12,805		25
26	Insurance-Prop.Liab.Malpractice			148,080	148,080		148,080	1,172	149,252		26
27	Other (specify):*							14,538	14,538		27
28	TOTAL General Administration	210,427		1,073,174	1,283,601	(17)	1,283,584	(304,359)	979,225		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,996,164	320,245	1,315,678	3,632,087	(17)	3,632,070	(294,460)	3,337,611		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 Bridgeport, Llc

#0052688

Report Period Beginning:

01/01/18

Ending:

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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			36,098	36,098		36,098	64,226	100,324			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			30,768	30,768		30,768	169,269	200,037			32
33	Real Estate Taxes			26,304	26,304	17	26,321	805	27,126			33
34	Rent-Facility & Grounds			306,000	306,000		306,000	(306,000)				34
35	Rent-Equipment & Vehicles			9,123	9,123		9,123	2,068	11,191			35
36	Other (specify):*			17,301	17,301		17,301	(17,301)				36
37	TOTAL Ownership			425,594	425,594	17	425,611	(86,933)	338,678			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		153,739	488,638	642,377		642,377	(33,541)	608,836			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			174,450	174,450		174,450		174,450			42
43	Other (specify):*			21,935	21,935		21,935	(21,935)				43
44	TOTAL Special Cost Centers		153,739	685,023	838,762		838,762	(55,476)	783,286			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,996,164	473,984	2,426,295	4,896,443		4,896,443	(436,869)	4,459,574			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 Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

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VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,570)	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	(37,511)	30		9
10	Interest and Other Investment Income	(8,166)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(232)	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	(290)	21		18
19	Entertainment				19
20	Contributions	(46,166)	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	(59,470)	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	(101,079)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (262,484)		\$	30

BHF USE ONLY							
48		49		50		51	
							52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(174,385)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (174,385)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (436,869)		37

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

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

(See instructions.)

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

Aperion Care Bridgeport, Llc

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Report Period Beginning: 01/01/18

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Credit Card Processing	\$ (13)	21	1
2	Advertising/Marketing	(18,300)	43	2
3	Marketing - Food	(586)	43	3
4	Promotional Products	(2,524)	43	4
5	Bank Charges	(16,610)	21	5
6	Theft & Damage Loss	(191)	21	6
7	Amortization	(17,301)	36	7
8	PAC Dues	(4,628)	20	8
9	Non-Allowable Legal	(205)	19	9
10	Additional R&M	9,432	06	10
11	Building Company Amortization	(19,445)	31	11
12	Building Company Accounting Fees	(7,985)	19	12
13	Building Company Licenses & Permits	(168)	20	13
14	Building Company Bank Fees	(2,406)	21	14
15	Building Company Professional Fees	(810)	19	15
16	Supplemental Insurance	(1,970)	21	16
17	Non-Allowable Professional Fees	(4,276)	19	17
18	Collections	(13,093)	19	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	(101,079)		49

Aperion Care Bridgeport, Llc

Report Period Beginning: ID# 0052688
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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98	Total		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Bridgeport, Llc# 0052688

Report Period Beginning:

01/01/18

Ending:

12/31/18

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary				8,788								8,788	1
2	Food Purchase	(232)		72									(160)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(9,570)					599						(8,971)	5
6	Maintenance	9,432		1,280	(2,559)		1,296						9,449	6
7	Other (specify):*			119	1,588		222						1,929	7
8	TOTAL General Services	(370)		1,471	7,816		2,117						11,034	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			7,133	(11,371)								(4,238)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			725	2,378								3,103	15
16	TOTAL Health Care and Programs			7,858	(8,993)								(1,135)	16
	C. General Administration													
17	Administrative			(135,945)									(135,945)	17
18	Directors Fees													18
19	Professional Services	(26,369)	8,795	(8,591)	1,376	(127,045)	385		(5,096)				(156,545)	19
20	Fees, Subscriptions & Promotions	(50,962)	168	3,650	726	802	7						(45,609)	20
21	Clerical & General Office Expenses	(80,950)	2,406	21,702	1,797	66,863	1,198						13,016	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			965	186	49							1,200	24
25	Other Admin. Staff Transportation			3,672	123	20							3,815	25
26	Insurance-Prop.Liab.Malpractice			1,172									1,172	26
27	Other (specify):*			7,008	172	7,358							14,538	27
28	TOTAL General Administration	(158,281)	11,369	(106,367)	4,380	(51,953)	1,590		(5,096)				(304,359)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(158,651)	11,369	(97,038)	3,203	(51,953)	3,707		(5,096)				(294,460)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Bridgeport, Llc# 0052688

Report Period Beginning:

01/01/18

Ending:

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SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(37,511)	92,913	941	170	173	7,540						64,226	30
31	Amortization of Pre-Op. & Org.	(19,445)	19,445											31
32	Interest	(8,166)	170,754	4,491	8		2,182						169,269	32
33	Real Estate Taxes						805						805	33
34	Rent-Facility & Grounds		(276,000)				(30,000)						(306,000)	34
35	Rent-Equipment & Vehicles			1,094	188	194	593						2,068	35
36	Other (specify):*	(17,301)											(17,301)	36
37	TOTAL Ownership	(82,423)	7,112	6,526	366	367	(18,880)						(86,933)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(33,541)					(33,541)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(21,410)			(525)								(21,935)	43
44	TOTAL Special Cost Centers	(21,410)			(525)			(33,541)					(55,476)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(262,484)	18,481	(90,513)	3,043	(51,587)	(15,173)	(33,541)	(5,096)				(436,869)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rental Income	\$ 276,000	900 East Corporation Street LLC		\$	\$ (276,000)	1
2	V	33 Real Estate Tax Income	26,304	900 East Corporation Street LLC			(26,304)	2
3	V	31 Amortization		900 East Corporation Street LLC		19,445	19,445	3
4	V	30 Depreciation		900 East Corporation Street LLC		92,913	92,913	4
5	V	32 Interest Expense		900 East Corporation Street LLC		170,761	170,761	5
6	V	33 RE Tax Expense		900 East Corporation Street LLC		26,304	26,304	6
7	V	19 Accounting Fees		900 East Corporation Street LLC		7,985	7,985	7
8	V	20 Licenses & Permits		900 East Corporation Street LLC		168	168	8
9	V	32 Interest Income	7	900 East Corporation Street LLC			(7)	9
10	V	21 Bank Fees		900 East Corporation Street LLC		2,406	2,406	10
11	V	19 Professional Fees		900 East Corporation Street LLC		810	810	11
12	V							12
13	V							13
14	Total		\$ 302,311			\$ 320,792	\$ * 18,481	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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		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.	\$ 72	\$ 72	15
16	V	6	MAINTENANCE SALARY		APERION CARE, INC.	1,170	1,170	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.	110	110	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	119	119	18
19	V	10	NURSING & MEDICAL RECORDS		APERION CARE, INC.	2	2	19
20	V	10	SALARY- NURSE		APERION CARE, INC.	7,131	7,131	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	725	725	21
22	V	17	ADMINISTRATIVE SALARIES		APERION CARE, INC.	34,314	34,314	22
23	V	19	PROFESSIONAL FEES		APERION CARE, INC.	5,919	5,919	23
24	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.	3,650	3,650	24
25	V	21	CLERICAL SALARY		APERION CARE, INC.	20,599	20,599	25
26	V	21	CLERICAL & GENERAL		APERION CARE, INC.	1,103	1,103	26
27	V	24	SEMINARS		APERION CARE, INC.	965	965	27
28	V	25	AUTO AND TRAVEL		APERION CARE, INC.	3,672	3,672	28
29	V	26	INSURANCE		APERION CARE, INC.	1,172	1,172	29
30	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	7,008	7,008	30
31	V	30	DEPRECIATION		APERION CARE, INC.	941	941	31
32	V	32	INTEREST		APERION CARE, INC.	4,491	4,491	32
33	V	35	AUTO LEASE		APERION CARE, INC.	1,094	1,094	33
34	V	17	MANAGEMENT FEE	170,259	APERION CARE, INC.		(170,259)	34
35	V	19	HOME OFFICE	14,510	APERION CARE, INC.		(14,510)	35
36	V							36
37	V							37
38	V							38
39	Total		\$ 184,770			\$ 94,257	\$ * (90,513)	39

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

Facility Name & ID Number Aperion Care Bridgeport, Llc# 0052688Report Period Beginning: 01/01/18Ending: 12/31/18

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	<u>1</u> DIETITIAN SALARY	\$	<u>APERION CONSULTING, LLC</u>		\$ 8,788	\$ 8,788
16	V	<u>6</u> MAINTENANCY SALARY		<u>APERION CONSULTING, LLC</u>		5,599	5,599
17	V	<u>7</u> EMP. BEN.-GEN. SERV. & DIETARY		<u>APERION CONSULTING, LLC</u>		1,588	1,588
18	V	<u>10</u> SALARY NURSE		<u>APERION CONSULTING, LLC</u>		21,252	21,252
19	V	<u>15</u> PAYROLL TAXES/GROUP INSURANCE		<u>APERION CONSULTING, LLC</u>		2,378	2,378
20	V	<u>19</u> PROFESSIONAL FEES		<u>APERION CONSULTING, LLC</u>		1,376	1,376
21	V	<u>20</u> FEES, SUBSCRIPTIONS		<u>APERION CONSULTING, LLC</u>		726	726
22	V	<u>21</u> CLERICAL & GENERAL		<u>APERION CONSULTING, LLC</u>		1,797	1,797
23	V	<u>24</u> SEMINARS		<u>APERION CONSULTING, LLC</u>		186	186
24	V	<u>25</u> AUTO AND TRAVEL		<u>APERION CONSULTING, LLC</u>		123	123
25	V	<u>27</u> PAYROLL TAXES/GROUP INSURANCE		<u>APERION CONSULTING, LLC</u>		172	172
26	V	<u>30</u> DEPRECIATION		<u>APERION CONSULTING, LLC</u>		170	170
27	V	<u>32</u> INTEREST		<u>APERION CONSULTING, LLC</u>		8	8
28	V	<u>35</u> AUTO LEASE		<u>APERION CONSULTING, LLC</u>		188	188
29	V						
30	V						
31	V						
32	V	<u>10</u> RN CONSULTING	32,622	<u>APERION CONSULTING, LLC</u>			(32,622)
33	V	<u>06</u> PROJECT MANAGER	8,158	<u>APERION CONSULTING, LLC</u>			(8,158)
34	V	<u>43</u> MARKETING	525	<u>APERION CONSULTING, LLC</u>			(525)
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 41,306			\$ 44,349	\$ * 3,043

* 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 PROFESSIONAL FEES		APERION FINANCIAL, LLC		3,549	\$	3,549	15
16	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC		802		802	16
17	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC		66,863		66,863	17
18	V	24 SEMINARS		APERION FINANCIAL, LLC		49		49	18
19	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC		20		20	19
20	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC		7,358		7,358	20
21	V	30 DEPRECIATION		APERION FINANCIAL, LLC		173		173	21
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC		194		194	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	19 HOME OFFICE EXPENSE	130,594	APERION FINANCIAL, LLC				(130,594)	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 130,594			\$ 79,008	\$ *	(51,587)	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		\$ 599	\$	599	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,296		1,296	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		222		222	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		385		385	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		7		7	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,198		1,198	20
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		7,540		7,540	21
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,182		2,182	22
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		805		805	23
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		593		593	24
25	V	34 RENTAL INCOME	30,000	CHASE OFFICE,LLC				(30,000)	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		\$ 30,000			\$ 14,827	\$ *	(15,173)	39

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

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning: 01/01/18

Ending: 12/31/18

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	\$ 448,418	Renewal Rehab		\$ 414,877	\$ (33,541)	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		\$ 448,418			\$ 414,877	\$ * (33,541)	39

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

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning: 01/01/18

Ending: 12/31/18

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 Sevices	\$ 19,466	ProPay HR LLC		\$ 14,370	\$ (5,096)	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		\$ 19,466			\$ 14,370	\$ * (5,096)	39

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

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning: 01/01/18

Ending: 12/31/18

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	26 Insurance	\$ 128,593	Aperion Incorporated Cell		\$ 128,593	\$	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		\$ 128,593			\$ 128,593	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning: 01/01/18

Ending: 12/31/18

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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		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.

Facility Name & ID Number

Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	FREDRICK S. FRANKEL	1.50%	Aperion Care Angola	Angola, IN	Interbuild Construction	Chicago	Bldg Improvements	1
2	STEVEN TUROFSKY	1.50%	Aperion Care Bloomington	Bloomington	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	2
3	BM Equities LLC	97.00%	Aperion Care Bridgeport	Bridgeport	Propay	Evanston	Payroll Services	3
4			Aperion Care Burbank	Burbank	Renewal Rehab	LIncolnwood	Therapy Services	4
5			Aperion Care Cairo	Cairo	Aperion Care, Inc.	LIncolnwood	Corporate Manager	5
6			Aperion Care Capitol	Capitol	Aperion Consulting, Inc.	LIncolnwood	Consulting Co.	6
7			Aperion Care Chicago Heights	Chicago Heights	Aperion Financial, Inc.	LIncolnwood	Bookkeeping	7
8			Aperion Care Demotte	Demotte, IN	Eco-Brite	Skokie	Laundry	8
9			Aperion Care Dolton	Dolton	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10			Aperion Care Elgin	Elgin	Pointe Property, LLC	Boston, MA	Property Management	10
11			Aperion Care Evanston	Evanston	Aperion Estates Peru	Peru, IN	ALF	11
12			Aperion Care Fairfield	Fairfield	Aperion Care Demotte	Demotte, IN	ALF	12
13			Aperion Care Forest Park	Forest Park	Aperion Care Hidden Lake	St. Louis, MO	ALF	13
14			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	14
15			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	15
16			Aperion Care Galesburg	Galesburg	San Antonio Property, LLC	San Antonio, TX	Building Co.	16
17			Aperion Care Hidden Lake	St. Louis, MO	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	17
18			Aperion Care Highwood	Highwood	Aperion Incorporated Cell	Burlington, VT	Insurance	18
19			Aperion Care International	Chicago				19
20			Aperion Care Jacksonville	Jacksonville				20
21			Aperion Care Kokomo	Kokomo, IN				21
22			Aperion Care Litchfield	Litchfield				22
23			Aperion Care Marion	Marion, IN				23
24			Aperion Care Marseilles	Marseilles				24
25			Aperion Care Mascoutah	Mascoutah				25
26			Aperion Care Midlothian	Midlothian				26
27			Aperion Care Moline	East Moline				27
28			Aperion Care Morton Terrace	Morton				28
29			Aperion Care Morton Villa	Morton				29
30			Aperion Care Oak Lawn	Oak Lawn				30

Facility Name & ID Number Aperion Care Bridgeport, Llc # 0052688 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	0.66	1.65%	Alloc. Salary	4,126	17-7	1	
2	Jay Meystel	Relative	Clerical	0.00%	See Attached	0.33	0.83%	Alloc. Salary	510	21-7	2	
3	Elisheva Adest	Relative	Clerical	0.00%	See Attached	0.25	1.10%	Alloc. Salary	204	21-7	3	
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.09	2.19%	Alloc. Salary	290	21-7	4	
5	David Berkowitz	Relative	Administrative	0.00%	See Attached	0.66	1.65%	Alloc. Salary	4,126	17-7	5	
6	Fred Frankel	Owner	Administrative	1.50%	See Attached	0.66	1.65%	Alloc. Salary	3,712	17-7	6	
7	Steve Turofsky	Owner	Administrative	1.50%	See Attached	0.66	1.65%	Alloc. Salary	3,405	17-7	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	\$ 16,373		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 Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending: 12/31/18

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 Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending: 12/31/18

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 CARE, INC.

Street Address

4655 W CHASE AVENUE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-8300

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	2	FOOD	ACTUAL CENSUS	1,401,635	55	\$ 4,383	\$ 23,135	\$ 72	1
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	23,135	1,170	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	23,135	110	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,401,635	55	5,656	23,135	119	4
5	10	NURSING & MEDICAL RECOR	ACTUAL CENSUS	1,401,635	55	128	23,135	2	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	23,135	7,131	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,401,635	55	42,957	23,135	725	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	23,135	34,314	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	23,135	5,919	9
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	23,135	3,650	10
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	23,135	20,599	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	23,135	1,103	12
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	23,135	965	13
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	23,135	3,672	14
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	23,135	1,172	15
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	23,135	7,008	16
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	23,135	941	17
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	23,135	4,491	18
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	23,135	1,094	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 5,718,302	\$ 3,836,913		\$ 94,257	25

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending: 12/31/18

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
Street Address
City / State / Zip Code
Phone Number
Fax Number

APERION CONSULTING, LLC
4655 W CHASE AVE
LINCOLNWOOD, ILLINOIS 60712
(847) 262-3800
(

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	1,401,635	55	\$ 424,292	\$ 23,135	\$ 8,788	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	23,135	5,599	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,401,635	55	81,117	23,135	1,588	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	23,135	21,252	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	183,437	23,135	2,378	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360	23,135	1,376	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964	23,135	726	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	23,135	1,797	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275	23,135	186	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427	23,135	123	10
11	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	9,636	23,135	172	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275	23,135	170	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508	23,135	8	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374	23,135	188	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 2,920,744	\$ 2,458,073	\$ 44,349	25

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending: 12/31/18

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 FINANCIAL, 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	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	215,001	23,135	3,549	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576	23,135	802	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	66,863	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987	23,135	49	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197	23,135	20	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805	23,135	7,358	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463	23,135	173	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738	23,135	194	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				\$ 4,817,960	\$ 4,033,980		\$ 79,008	25

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending: 12/31/18

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

CHASE OFFICE, LLC

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 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	5	UTILITIES	ACTUAL CENSUS	1,401,635	55	\$ 36,284	\$ 23,135	\$ 599	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	23,135	1,296	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	23,135	222	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	23,135	385	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	23,135	7	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	23,135	1,198	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	23,135	7,540	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	23,135	2,182	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	23,135	805	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	23,135	593	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					\$ 898,317	\$	\$ 14,827	25

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending: 12/31/18

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

7358 N. Lincolnwood Ave., Suite 160

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

(847) 938-8750

Fax Number

(847) 410-9720

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	\$	\$		\$ 414,877	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				\$	\$		\$ 414,877	25

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending: 12/31/18

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		\$	\$		\$ 14,370	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				\$	\$		\$ 14,370	25

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending: 12/31/18

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 Incorporated Cell

Street Address

30 Main Street, Suite 330

City / State / Zip Code

Burlington, Vermont 05401

Phone Number

()

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	26	Insurance	Direct Allocation		\$	\$		\$ 128,593	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				\$	\$		\$ 128,593	25

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending: 12/31/18

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 Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending: 12/31/18

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 Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending:

12/31/18

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	First Midwest Bank		X	Mortgage			\$	\$ 2,775,000		\$ 170,761	1									
2											2									
3											3									
4											4									
5											5									
Working Capital																				
6	Insurance Policies		X							154	6									
7	First Midwest Bank		X	Line of Credit				601,685		30,614	7									
8	See Supplemental Schedule									6,681	8									
9	TOTAL Facility Related						\$	\$ 3,376,685		\$ 208,210	9									
B. Non-Facility Related*																				
10	Interest Income- Bldg Co.		X							(7)	10									
11	Interest Income		X							(8,166)	11									
12											12									
13											13									
14	TOTAL Non-Facility Related						\$	\$		\$ (8,173)	14									
15	TOTALS (line 9+line14)						\$	\$ 3,376,685		\$ 200,037	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 Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending:

12/31/18

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 2017 report.	\$	<u>30,909</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>28,918</u>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<u>(1,991)</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>29,100</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>17</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 \$ _____ For _____ 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>27,126</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>26,032</u>	8
	2014	<u>27,716</u>	9
	2015	<u>27,327</u>	10
	2016	<u>27,116</u>	11
	2017	<u>28,113</u>	12

2018 Accrual = \$28,113 X 1.035 = \$29,100

Allocated From Chase Building: \$805

FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2017	\$	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.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Bridgeport, Llc COUNTY Lawrence

FACILITY IDPH LICENSE NUMBER 0052688

CONTACT PERSON REGARDING THIS REPORT _____

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 2017 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 2017.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>06-000-701-0A</u>	<u>Long Term Care Property</u>	\$ <u>28,112.74</u>	\$ <u>28,112.74</u>
2. <u>10-27-307-027-0000</u>	<u>Allocated From Chase Office</u>	\$ <u>45,392.90</u>	\$ <u>749.24</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>73,505.64</u></u>	\$ <u><u>28,861.98</u></u>

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? X 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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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.**

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2017 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 2017 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2017.

Please complete the Real Estate Tax Statement below and include it in the 2018 cost report along with a copy of your 2017 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.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Bridgeport, Llc COUNTY Lawrence
 FACILITY IDPH LICENSE NUMBER 0052688
 CONTACT PERSON REGARDING THIS REPORT _____
 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 2017 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 2017.

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

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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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 Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18 Ending:

12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 23,766 B. General Construction Type: Exterior Brick Frame Brick Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
 List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2014</u>	<u>\$ 180,000</u>	<u>1</u>
2	<u>Allocated from Chase Office LLC</u>			<u>1,025</u>	<u>2</u>
3	TOTALS			\$ 181,025	3

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	99		2014	1976	\$ 2,438,000	\$ 92,913	39	\$ 62,513	\$ (30,400)	\$ 312,565	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		2014		21,608		20	2,247	2,247	9,634	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

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending:

12/31/18

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
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54								54
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56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70								70
		\$	\$		\$	\$	\$	
67			58,840		2,717	(1,189)	6,689	67
68						(36,098)		68
69								69
70		\$	2,518,448	\$	67,477	(65,441)	328,888	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		\$ 2,518,448	\$ 132,918		\$ 67,477	\$ (65,441)	\$ 328,888	1
2	Electrical Rewiring To Room 47 & 49	2015	2,500		20	125	125	417	2
3	New Cooling System With Refrigeration Lines & Pads	2015	15,000		20	3,000	3,000	10,250	3
4	Mobilization & Drilling Of Test Borings	2016	2,980		20	149	149	373	4
5	New Light System	2016	4,618		20	231	231	519	5
6	Electrical In Rms 14 & 50- Remove And Install New Ductless System	2017	4,934		20	247	247	452	6
7	Carpet, Tiling, Cove Base - Living & Activity Rooms	2017	4,023		20	201	201	402	7
8	Water Heater - Boiler Room	2017	5,910		20	296	296	517	8
9	Air Conditioner - Indoor & Outdoor Unit	2017	3,482		20	174	174	261	9
10	Kitchen-Basket Strainer,Drain Pipe,New Trap,Other Piping,Water	2017	3,445		20	172	172	201	10
11	Replaced Electrical Panels In Hallways (9,886)	2018	8,894		20	112	112	112	11
12	120 Gal Electric Water Heater	2018	6,100		20	102	102	102	12
13	2 Fujitsu Ductless Split Four Rooms	2018	21,680		20	226	226	226	13
14	13 Kw Cummins Generator On Mounting Pad	2018	7,355		20	92	92	92	14
15	New Control Panel & Fuse Boxes For Generator	2018	2,583		20	32	32	32	15
16	Air Conditioning Units	2018	5,741		20	287	287	287	16
17	Water Heaters And Flooring (13,429)	2018	13,332		20	616	616	616	17
18	Roof (146,226)	2018	144,096		20	4,265	4,265	4,265	18
19	Pavement Sealing And Striping (7,709)	2018	7,079		20	128	128	128	19
20	Aspalht Patch (6,100)	2018	5,616		20	102	102	102	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)		\$ 2,787,817	\$ 132,918		\$ 78,033	\$ (54,884)	\$ 348,242	34

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

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,787,817	\$ 132,918		\$ 78,033	\$ (54,884)	\$ 348,242	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		\$ 2,787,817	\$ 132,918		\$ 78,033	\$ (54,884)	\$ 348,242	34

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

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	Totals from Page 12C, Carried Forward		\$ 2,787,817	\$ 132,918		\$ 78,033	\$ (54,884)	\$ 348,242	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)		\$ 2,787,817	\$ 132,918		\$ 78,033	\$ (54,884)	\$ 348,242	34

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

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,787,817	\$ 132,918		\$ 78,033	\$ (54,884)	\$ 348,242	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)	\$ 2,787,817	\$ 132,918		\$ 78,033	\$ (54,884)	\$ 348,242	34

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

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending:

12/31/18

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									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	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	Totals from Page 12F, Carried Forward		\$	\$		\$	\$	\$	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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	9,224	237	20	237		572	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	492	79	20	25	(54)	197	9
10	Allocated from Aperion Care	2012	139	11	20	7	(4)	42	10
11	Allocated from Aperion Care	2013	59	7	20	3	(4)	15	11
12									12
13	Allocated from Chase Office LLC	2018	42		20	2	2	2	13
14	Allocated from Chase Office LLC	2017	2,135	151	20	107	(44)	214	14
15	Allocated from Chase Office LLC	2016	46,749	3,423	20	2,337	(1,085)	5,649	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)		\$ 58,840	\$ 3,907		\$ 2,717	\$ (1,189)	\$ 6,689	34

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

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	Totals from Page 12H, Carried Forward		\$ 58,840	\$ 3,907		\$ 2,717	\$ (1,189)	\$ 6,689	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
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19									19
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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)		\$ 58,840	\$ 3,907		\$ 2,717	\$ (1,189)	\$ 6,689	34

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

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	\$ 205,531	\$ 4,533	\$ 21,374	\$ 16,841	10	\$ 91,696	71
72	Current Year Purchases	10,282	233	724	492	10	724	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 215,813	\$ 4,766	\$ 22,099	\$ 17,333		\$ 92,421	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care	2018	\$ 552	\$ 84	\$ 110	\$ 27	5	\$ 358	76
77		Allocated from Aperion Consultin	2018	403	66	81	14	5	322	77
78										78
79										79
80	TOTALS			\$ 955	\$ 150	\$ 191	\$ 41		\$ 681	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)	\$ 3,185,610	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 137,834	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 100,323	83**
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (37,511)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 441,344	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	Resident Rms/Design & Plans	\$ 61,700	92
93	Architect Fees, Project Mgmt	711,139	93
94	Kitchen, Laundry, Plumbing		94
95		\$ 772,839	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

	Fiscal Year Ending	Annual Rent
12.	_____/2019	\$ _____
13.	_____/2020	\$ _____
14.	_____/2021	\$ _____

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: \$ 9,910 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>1,094</u>	17
18	<u>Allocated From Aperion Consulting</u>			<u>188</u>	18
19					19
20					20
21	TOTAL		\$	<u>1,282</u>	21

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

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

Facility Name & ID Number Aperion Care Bridgeport, Llc # 0052688 Report Period Beginning: 01/01/18 Ending: 12/31/18
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?</p> <p><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. CLASSROOM PORTION:</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. CLINICAL PORTION:</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		3	4
		1	2		
		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	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 166,016	\$		\$ 166,016	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			121,982			121,982	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			160,558			160,558	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				142,482		142,482	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					40,082	11,257		51,339	13
14	TOTAL			\$		\$ 488,638	\$ 153,739		\$ 642,377	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.

Facility Name & ID Number **Aperion Care Bridgeport, Llc**# **0052688**Report Period Beginning: **01/01/18**Ending: **12/31/18****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/18**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 50,658	\$ 51,845	1
2	Cash-Patient Deposits	250	250	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	662,553	662,553	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	61,389	61,389	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	700,000	700,000	8
9	Other(specify): <u>See Attached Schedule</u>	1,327	12,591	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,476,177	\$ 1,488,628	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		180,000	13
14	Buildings, at Historical Cost		2,438,000	14
15	Leasehold Improvements, at Historical Cost	279,908	279,908	15
16	Equipment, at Historical Cost	98,080	250,080	16
17	Accumulated Depreciation (book methods)	(83,119)	(537,336)	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>	2,116,762	3,261,729	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,411,631	\$ 5,872,381	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,887,808	\$ 7,361,009	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 565,076	\$ 565,076	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	601,685	601,685	29
30	Accrued Salaries Payable	167,785	167,785	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,811	6,811	31
32	Accrued Real Estate Taxes(Sch.IX-B)		29,100	32
33	Accrued Interest Payable	3,046	18,887	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	16,307	16,307	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,360,710	\$ 1,405,651	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,775,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	2,500,172	3,092,309	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,500,172	\$ 5,867,309	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,860,882	\$ 7,272,960	46
47	TOTAL EQUITY(page 18, line 24)	\$ 26,926	\$ 88,049	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,887,808	\$ 7,361,009	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 88,998	1
2	Restatements (describe):		2
3	<u>Bad Debt Expense</u>	13,292	3
4	<u>Rounding</u>	1	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 102,291	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(50,365)	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	(25,000)	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)	\$ (75,365)	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)	\$ 26,926	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care Bridgeport, Llc

0052688

Report Period Beginning: 01/01/18

Ending: 12/31/18

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

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

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,059,214	1
2	Discounts and Allowances for all Levels	549,448	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,608,662	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	214,642	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 214,642	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	1,188	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	200	19
20	Radiology and X-Ray	10	20
21	Other Medical Services	13,210	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 14,608	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	8,166	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 8,166	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,846,078	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	733,176	31
32	Health Care	1,615,310	32
33	General Administration	1,283,601	33
B. Capital Expense			
34	Ownership	425,594	34
C. Ancillary Expense			
35	Special Cost Centers	664,312	35
36	Provider Participation Fee	174,450	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,896,443	40
41	Income before Income Taxes (line 30 minus line 40)**	(50,365)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (50,365)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,207,869	44
45	Private Pay - Net Inpatient Revenue	704,187	45
46	Medicare - Net Inpatient Revenue	1,410,687	46
47	Other-(specify) <u>Insurance & Managed Care</u>	285,919	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,608,662	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 Bridgeport, Llc

0052688

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	1,896	2,136	\$ 77,042	\$ 36.07	1
2	Assistant Director of Nursing					2
3	Registered Nurses	5,296	5,930	160,563	27.08	3
4	Licensed Practical Nurses	15,586	16,561	376,435	22.73	4
5	CNAs & Orderlies	41,254	44,522	555,111	12.47	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,020	3,351	67,592	20.17	8
9	Activity Director	1,816	2,080	28,746	13.82	9
10	Activity Assistants	7,306	7,838	71,423	9.11	10
11	Social Service Workers	2,584	2,720	56,197	20.66	11
12	Dietician					12
13	Food Service Supervisor	1,852	2,080	39,654	19.06	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,082	12,856	124,947	9.72	15
16	Dishwashers					16
17	Maintenance Workers	1,808	1,921	37,566	19.56	17
18	Housekeepers	8,242	8,898	91,944	10.33	18
19	Laundry	4,664	5,036	48,303	9.59	19
20	Administrator	1,864	2,080	101,845	48.96	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,811	4,160	108,582	26.10	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,961	2,139	23,879	11.16	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Attached</u>	2,241	2,408	26,335	10.94	33
34	TOTAL (lines 1 - 33)	117,283	126,716	\$ 1,996,164 *	\$ 15.75	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	232	\$ 12,174	01-03	35
36	Medical Director	254	9,750	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	32,622	10-03	38
39	Pharmacist Consultant	825	4,125	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	51	3,858	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,362	\$ 62,529		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

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	
Lori Haynes	Administrator	0.00%	\$ 101,845	Workers' Compensation Insurance	\$ 57,731	IDPH License Fee	\$ 4,800	
				Unemployment Compensation Insurance	21,311	Advertising: Employee Recruitment	235	
				FICA Taxes	148,804	Health Care Worker Background Check	1,055	
				Employee Health Insurance	6,442	(Indicate # of checks performed <u>106</u>)		
				Employee Meals	217	Patient Background Checks	76	
				Illinois Municipal Retirement Fund (IMRF)*		Dues	20,519	
				401K Expense	2,235	Subscriptions	3,435	
				Employee Physicals	800	Licenses and Permits	1,299	
				Employee Benefits - Other	16,313	Allocated from Aperion Care	3,650	
						See Supplemental Schedule	1,535	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 101,845	TOTAL (agree to Schedule V, line 22, col.8)		\$ 37,288		
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 Fees			\$ 170,259				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 170,259				Seminar Expense	3,195
C. Professional Services				TOTAL		\$	Allocated From Aperion Care	965
Vendor/Payee	Type		Amount				Allocated From Aperion Consulting	186
See Attached	Legal Services		\$ 1,885				Allocated From Aperion Financial	49
Aperion Consulting	Managed Care Consulting		250				Entertainment Expense	()
Ability Network Inc	Healthcare Software		5,875				(agree to Sch. V, line 24, col. 8)	
Aperion Care Inc	Data Processing		18,507				TOTAL	\$ 4,395
APEX Global Solutions, LLC	Website Development (Adj)		2,376					
COMS Interactive, LLC	Care Management Software		8,080					
Creative Technology Solutions	IT Consulting		5,285					
PointClickCare Technologies Inc.	EMR / Billing Software		29,237					
Aperion Financial	Home Office Expense		130,594					
Aperion Care, Inc	Home Office Expense		14,510					
Propay HR	Payroll Processing		19,466					
See Supplemental Schedule			56,310					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 292,377					

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Bridgeport, Llc# 0052688

Report Period Beginning:

01/01/18Ending: 12/31/18**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. HCCI - \$9,255
- (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. \$ 9,817 Line 10-2
- (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. \$ 174,450
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 benefit on Schedule V. \$ 217 Has any meal income been offset against related costs? N/A Indicate the amount. \$ _____
- (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