

Facility Name & ID Number Aperion Care Cairo, Llc

0054692 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	83	Skilled (SNF)	83	30,295	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	83	TOTALS	83	30,295	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	657	5	2,782	3,444	8
9	SNF/PED					9
10	ICF	18,903	619	2,722	22,244	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	19,560	624	5,504	25,688	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.79%

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 9/1/2017

J. Was the facility purchased or leased after January 1, 1978?
YES Date 9/1/2017 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 83 and days of care provided 2,782

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: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Aperion Care Cairo, Llc # 0054692 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	166,876	6,475	9,828	183,179		183,179	9,757	192,936		1
2	Food Purchase		149,088		149,088		149,088	44	149,132		2
3	Housekeeping	95,714	24,751		120,465		120,465		120,465		3
4	Laundry	38,441	11,124		49,565		49,565		49,565		4
5	Heat and Other Utilities			153,454	153,454		153,454	(13,015)	140,439		5
6	Maintenance	75,208	24,074	55,762	155,044		155,044	(7,724)	147,320		6
7	Other (specify):*							2,142	2,142		7
8	TOTAL General Services	376,239	215,512	219,044	810,795		810,795	(8,796)	801,999		8
	B. Health Care and Programs										
9	Medical Director			6,000	6,000		6,000		6,000		9
10	Nursing and Medical Records	1,399,756	75,710	53,364	1,528,830		1,528,830	(19,355)	1,509,475		10
10a	Therapy	11,741			11,741		11,741		11,741		10a
11	Activities	39,207	3,775	5,202	48,184		48,184		48,184		11
12	Social Services	132,475		198	132,673		132,673		132,673		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							3,445	3,445		15
16	TOTAL Health Care and Programs	1,583,179	79,485	64,764	1,727,428		1,727,428	(15,910)	1,711,518		16
	C. General Administration										
17	Administrative	81,260		169,378	250,638		250,638	(131,278)	119,360		17
18	Directors Fees										18
19	Professional Services			223,289	223,289	(9,483)	213,806	(93,895)	119,910		19
20	Dues, Fees, Subscriptions & Promotions			60,323	60,323		60,323	(39,020)	21,303		20
21	Clerical & General Office Expenses	86,647		113,289	199,936		199,936	21,172	221,108		21
22	Employee Benefits & Payroll Taxes			260,146	260,146		260,146		260,146		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,318	3,318		3,318	1,333	4,651		24
25	Other Admin. Staff Transportation			5,382	5,382		5,382	4,236	9,618		25
26	Insurance-Prop.Liab.Malpractice			140,677	140,677		140,677	1,301	141,978		26
27	Other (specify):*							16,142	16,142		27
28	TOTAL General Administration	167,907		975,802	1,143,709	(9,483)	1,134,226	(220,008)	914,217		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,127,325	294,997	1,259,610	3,681,932	(9,483)	3,672,449	(244,714)	3,427,734		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 Cairo, Llc

#0054692

Report Period Beginning:

01/01/18

Ending:

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V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			11,608	11,608		11,608	141,647	153,255			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			38,003	38,003		38,003	189,604	227,607			32
33	Real Estate Taxes			126,829	126,829	9,483	136,312	65,081	201,393			33
34	Rent-Facility & Grounds			361,253	361,253		361,253	(361,253)				34
35	Rent-Equipment & Vehicles			3,782	3,782		3,782	2,296	6,078			35
36	Other (specify):*			5,653	5,653		5,653	(5,653)				36
37	TOTAL Ownership			547,128	547,128	9,483	556,611	31,722	588,333			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		57,766	318,677	376,443		376,443	(23,430)	353,013			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			181,725	181,725		181,725		181,725			42
43	Other (specify):*	66,111		9,526	75,637		75,637	(75,637)	(0)			43
44	TOTAL Special Cost Centers	66,111	57,766	509,928	633,805		633,805	(99,067)	534,738			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,193,436	352,763	2,316,666	4,862,865		4,862,865	(312,060)	4,550,805			45

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

Aperion Care Cairo, Llc

ID# 0054692

Report Period Beginning: 01/01/18

Ending: 12/31/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Bank Charges	\$ (18,796)	21	1
2	Credit Card Processing	(292)	21	2
3	Marketing	(5,887)	43	3
4	Marketing - Food	(743)	43	4
5	Promotional Products	(2,896)	43	5
6	Theft and Damage Loss	(666)	21	6
7	Amortization	(5,653)	36	7
8	Building Co - Accounting Fees	(7,908)	19	8
9	Building Co - Amortization	(40,331)	36	9
10	Building Co - Bank Charges	(1,912)	21	10
11	Building Co - Other Professional Fees	(8,709)	19	11
12	Building Co - Professional Fees	(1,600)	19	12
13	Non-Allowable Legal	(52,150)	19	13
14	Prior Year Dues	(4,482)	20	14
15	Capitalized R&M	(2,812)	06	15
16	Additional R&M	4,818	06	16
17	Non-Allowable Professional Fees	(3,542)	19	17
18	Director of Business Development	(66,111)	43	18
19	Prior Owner Real Estate Taxes	(20,341)	33	19
20	PAC Dues	(7,180)	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	(247,193)		49

Aperion Care Cairo, Llc

Report Period Beginning: ID# 0054692
 Ending: 01/01/18
12/31/18

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 Cairo, Llc# 0054692

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				9,757								9,757	1
2	Food Purchase	(36)		80									44	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(13,680)					665						(13,015)	5
6	Maintenance	2,006		1,421	(12,590)		1,439						(7,724)	6
7	Other (specify):*			132	1,763		247						2,142	7
8	TOTAL General Services	(11,710)		1,633	(1,070)		2,351						(8,796)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			7,920	(27,275)								(19,355)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			805	2,640								3,445	15
16	TOTAL Health Care and Programs			8,725	(24,635)								(15,910)	16
	C. General Administration													
17	Administrative			(131,278)									(131,278)	17
18	Directors Fees													18
19	Professional Services	(73,909)	18,217	1,919	1,528	(37,934)	428		(4,144)				(93,895)	19
20	Fees, Subscriptions & Promotions	(44,776)		4,053	806	890	7						(39,020)	20
21	Clerical & General Office Expenses	(82,403)	1,912	24,097	1,995	74,241	1,330						21,172	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,071	207	55							1,333	24
25	Other Admin. Staff Transportation			4,078	136	22							4,236	25
26	Insurance-Prop.Liab.Malpractice			1,301									1,301	26
27	Other (specify):*			7,781	191	8,170							16,142	27
28	TOTAL General Administration	(201,088)	20,129	(86,978)	4,863	45,444	1,765		(4,144)				(220,008)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(212,798)	20,129	(76,619)	(20,842)	45,444	4,116		(4,144)				(244,714)	29

STATE OF ILLINOIS

Facility Name & ID Number Aperion Care Cairo, Llc# 0054692

Report Period Beginning:

01/01/18

Ending:

Summary B

12/31/18

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	(28,942)	160,792	1,045	188	192	8,372						141,647	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(619)	182,805	4,986	9		2,423						189,604	32
33	Real Estate Taxes	(20,341)	84,528				894						65,081	33
34	Rent-Facility & Grounds		(349,253)				(12,000)						(361,253)	34
35	Rent-Equipment & Vehicles			1,214	208	215	658						2,296	35
36	Other (specify):*	(45,984)	40,331										(5,653)	36
37	TOTAL Ownership	(95,886)	119,203	7,245	405	407	347						31,722	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(23,430)					(23,430)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(75,637)											(75,637)	43
44	TOTAL Special Cost Centers	(75,637)						(23,430)					(99,067)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(384,321)	139,332	(69,374)	(20,437)	45,851	4,464	(23,430)	(4,144)				(312,060)	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 Rent	\$ 349,253	Cairo Property	100.00%	\$	\$ (349,253)	1
2	V	19 Accounting Fees		Cairo Property	100.00%	7,908	7,908	2
3	V	36 Amortization		Cairo Property	100.00%	40,331	40,331	3
4	V	21 Bank Charges		Cairo Property	100.00%	1,912	1,912	4
5	V	30 Depreciation		Cairo Property	100.00%	160,792	160,792	5
6	V	32 Interest	10	Cairo Property	100.00%	182,815	182,805	6
7	V	19 Other Professional Fees		Cairo Property	100.00%	8,709	8,709	7
8	V	19 Professional Fees		Cairo Property	100.00%	1,600	1,600	8
9	V	33 Real Estate Tax	126,829	Cairo Property	100.00%	211,357	84,528	9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 476,092			\$ 615,424	\$ * 139,332	14

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

Facility Name & ID Number

Aperion Care Cairo, Llc

0054692

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:		
		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.		\$ 80	\$ 80	15
16	V	6	MAINTENANCE SALARY		APERION CARE, INC.		1,299	1,299	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.		122	122	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.		132	132	18
19	V	10	NURSING & MEDICAL RECORDS		APERION CARE, INC.		2	2	19
20	V	10	SALARY- NURSE		APERION CARE, INC.		7,918	7,918	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.		805	805	21
22	V	17	ADMINISTRATIVE SALARIES		APERION CARE, INC.		38,100	38,100	22
23	V	19	PROFESSIONAL FEES		APERION CARE, INC.		6,572	6,572	23
24	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.		4,053	4,053	24
25	V	21	CLERICAL SALARY		APERION CARE, INC.		22,872	22,872	25
26	V	21	CLERICAL & GENERAL		APERION CARE, INC.		1,225	1,225	26
27	V	24	SEMINARS		APERION CARE, INC.		1,071	1,071	27
28	V	25	AUTO AND TRAVEL		APERION CARE, INC.		4,078	4,078	28
29	V	26	INSURANCE		APERION CARE, INC.		1,301	1,301	29
30	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.		7,781	7,781	30
31	V	30	DEPRECIATION		APERION CARE, INC.		1,045	1,045	31
32	V	32	INTEREST		APERION CARE, INC.		4,986	4,986	32
33	V	35	AUTO LEASE		APERION CARE, INC.		1,214	1,214	33
34	V	17	MANAGEMENT FEE	169,378	APERION CARE, INC.			(169,378)	34
35	V	19	HOME OFFICE	4,653	APERION CARE, INC.			(4,653)	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 174,031				\$ 104,656	\$ * (69,374)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 DIETITIAN SALARY	\$	APERION CONSULTING, LLC		\$ 9,757	\$ 9,757 15
16	V	6 MAINTENANCY SALARY		APERION CONSULTING, LLC		6,217	6,217 16
17	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC		1,763	1,763 17
18	V	10 SALARY NURSE		APERION CONSULTING, LLC		23,597	23,597 18
19	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC		2,640	2,640 19
20	V	19 PROFESSIONAL FEES		APERION CONSULTING, LLC		1,528	1,528 20
21	V	20 FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC		806	806 21
22	V	21 CLERICAL & GENERAL		APERION CONSULTING, LLC		1,995	1,995 22
23	V	24 SEMINARS		APERION CONSULTING, LLC		207	207 23
24	V	25 AUTO AND TRAVEL		APERION CONSULTING, LLC		136	136 24
25	V	27 PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC		191	191 25
26	V	30 DEPRECIATION		APERION CONSULTING, LLC		188	188 26
27	V	32 INTEREST		APERION CONSULTING, LLC		9	9 27
28	V	35 AUTO LEASE		APERION CONSULTING, LLC		208	208 28
29	V						29
30	V						30
31	V						31
32	V	10 RN CONSULTING	50,872	APERION CONSULTING, LLC			(50,872) 32
33	V	06 PROJECT MANAGER	18,807	APERION CONSULTING, LLC			(18,807) 33
34	V						34
35	V						35
36	V						36
37	V						37
38	V						38
39	Total		\$ 69,680			\$ 49,243	\$ * (20,437) 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	19	PROFESSIONAL FEES	APERION FINANCIAL, LLC		3,940	\$	3,940	15
16	V	20	FEES, SUBSCRIPTIONS	APERION FINANCIAL, LLC		890		890	16
17	V	21	CLERICAL & GENERAL	APERION FINANCIAL, LLC		74,241		74,241	17
18	V	24	SEMINARS	APERION FINANCIAL, LLC		55		55	18
19	V	25	AUTO AND TRAVEL	APERION FINANCIAL, LLC		22		22	19
20	V	27	EMP. BEN.-GEN. ADMIN.	APERION FINANCIAL, LLC		8,170		8,170	20
21	V	30	DEPRECIATION	APERION FINANCIAL, LLC		192		192	21
22	V	35	EQUIPMENT RENTAL	APERION FINANCIAL, LLC		215		215	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	APERION FINANCIAL, LLC				(41,874)	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 41,874			\$ 87,725	\$ *	45,851	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 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	5 UTILITIES	\$	CHASE OFFICE,LLC		\$ 665	\$ 665	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,439	1,439	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		247	247	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		428	428	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		7	7	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,330	1,330	20
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		8,372	8,372	21
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,423	2,423	22
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		894	894	23
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		658	658	24
25	V	34 RENTAL INCOME	12,000	CHASE OFFICE,LLC			(12,000)	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		\$ 12,000			\$ 16,464	\$ * 4,464	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 313,228	Renewal Rehab		\$ 289,798	\$ (23,430)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 313,228			\$ 289,798	\$ * (23,430)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 15,828	ProPay HR LLC		\$ 11,684	\$ (4,144)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 15,828			\$ 11,684	\$ * (4,144)

* 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	26 Insurance	\$ 107,810	Aperion Incorporated Cell		\$ 107,810	\$	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		\$ 107,810			\$ 107,810	\$ *	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 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		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number

Aperion Care Cairo, Llc

0054692

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	David Berkowitz as Trustee of Yosef Meystel Delta Trust	20.00%	Aperion Care Angola	Angola, IN	Interbuild Construction	Chicago	Bldg Improvements	1
2	Yosef Meystel as Trustee of David Berkowitz Delta Trust	20.00%	Aperion Care Bloomington	Bloomington	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	2
3	David Berkowitz Revocable Trust	25.00%	Aperion Care Bridgeport	Bridgeport	Propay	Evanston	Payroll Services	3
4	Declaration of Trust of Yosef Meystel	25.00%	Aperion Care Burbank	Burbank	Renewal Rehab	Lincolnwood	Therapy Services	4
5	Steven Turofsky	1.50%	Aperion Care Capitol	Capitol	Aperion Care, Inc.	Lincolnwood	Corporate Manager	5
6	Frederick S. Frankel	1.50%	Aperion Care Chicago Heights	Chicago Heights	Aperion Consulting, Inc.	Lincolnwood	Consulting Co.	6
7	Naftali Wilhelm	1.50%	Aperion Care Demotte	Demotte, IN	Aperion Financial, Inc.	Lincolnwood	Bookkeeping	7
8	Jennifer Spector	1.50%	Aperion Care Dolton	Dolton	Eco-Brite	Skokie	Laundry	8
9	257 Limited Partnership	1.34%	Aperion Care Elgin	Elgin	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10	1219 Limited Partnership	1.33%	Aperion Care Evanston	Evanston	Pointe Property, LLC	Boston, MA	Property Management	10
11	42170 Limited Partnership	1.33%	Aperion Care Fairfield	Fairfield	Aperion Estates Peru	Peru, IN	ALF	11
12			Aperion Care Forest Park	Forest Park	Aperion Care Demotte	Demotte, IN	ALF	12
13			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ALF	13
14			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	14
15			Aperion Care Galesburg	Galesburg	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	15
16			Aperion Care Hidden Lake	St. Louis, MO	San Antonio Property, LLC	San Antonio, TX	Building Co.	16
17			Aperion Care Highwood	Highwood	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	17
18			Aperion Care International	Chicago	Aperion Incorporated Cell	Burlington, VT	Insurance	18
19			Aperion Care Jacksonville	Jacksonville				19
20			Aperion Care Kokomo	Kokomo, IN				20
21			Aperion Care Litchfield	Litchfield				21
22			Aperion Care Marion	Marion, IN				22
23			Aperion Care Marseilles	Marseilles				23
24			Aperion Care Mascoutah	Mascoutah				24
25			Aperion Care Midlothian	Midlothian				25
26			Aperion Care Moline	East Moline				26
27			Aperion Care Morton Terrace	Morton				27
28			Aperion Care Morton Villa	Morton				28
29			Aperion Care Oak Lawn	Oak Lawn				29
30			Aperion Care Olney	Olney				30

Facility Name & ID Number Aperion Care Cairo, Llc # 0054692 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		See Attached	0.73	1.83%	Alloc Salary	\$ 4,582	17-7	1	
2	Jay Meystel	Relative	Clerical		See Attached	0.37	0.92%	Alloc Salary	566	21-7	2	
3	Cynthia Meystel	Relative	Clerical		See Attached	0.1	2.43%	Alloc Salary	322	21-7	3	
4	David Berkowitz	Relative	Administrative		See Attached	0.73	1.83%	Alloc Salary	4,582	17-7	4	
5	Fred Frankel	Owner	Administrative	1.50%	See Attached	0.73	1.83%	Alloc Salary	4,122	17-7	5	
6	Steve Turofsky	Owner	Administrative	1.50%	See Attached	0.73	1.83%	Alloc Salary	3,781	17-7	6	
7	Naftali Wilhelm	Owner	Clerical	1.50%	See Attached	0.7	1.83%	Alloc Salary	4,582	21-7	7	
8	Elisheva Adest	Relative	Clerical		See Attached	0.28	1.22%	Alloc Salary	227	21-7	8	
9	Jennifer Spector	Owner	Clerical	1.50%	See Attached	0.73	1.83%	Alloc Salary	2,096	21-7	9	
10	Dovid Spector	Relative	Clerical	0.00%	See Attached	0.73	1.83%	Alloc Salary	1,026	21-7	10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 25,886		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 Cairo, Llc

0054692 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 Cairo, Llc

0054692

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

APERION CARE, INC.

Street Address

4655 W CHASE AVENUE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-8300

Fax Number

()

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	2	FOOD	ACTUAL CENSUS	1,401,635	55	\$ 4,383	\$ 25,688	\$ 80	1	
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	25,688	1,299	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	25,688	122	3	
4	7	EMP. BEN.-GEN. SERV. & DIED	ACTUAL CENSUS	1,401,635	55	5,656	25,688	132	4	
5	10	NURSING & MEDICAL RECORD	ACTUAL CENSUS	1,401,635	55	128	25,688	2	5	
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	422,414	25,688	7,918	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,401,635	55	42,957	25,688	805	7	
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	2,112,862	25,688	38,100	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	25,688	6,572	9	
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	25,688	4,053	10	
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	1,246,022	25,688	22,872	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	25,688	1,225	12	
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	25,688	1,071	13	
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	25,688	4,078	14	
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	25,688	1,301	15	
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	25,688	7,781	16	
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	25,688	1,045	17	
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	25,688	4,986	18	
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	25,688	1,214	19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 5,718,302	\$ 3,836,913	\$ 104,656	25	

Facility Name & ID Number Aperion Care Cairo, Llc

0054692

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

APERION CONSULTING, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-3800

Fax Number

(

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	1,401,635	55	\$ 424,292	\$ 424,292	25,688	\$ 9,757	1
2	6	MAINTENANCY SALARY	1,401,635	55	311,197	311,197	25,688	6,217	2
3	7	EMP. BEN.-GEN. SERV. & DIE	1,401,635	55	81,117		25,688	1,763	3
4	10	SALARY NURSE	1,401,635	55	1,640,760	1,640,760	25,688	23,597	4
5	15	PAYROLL TAXES/GROUP INS	1,401,635	55	183,437		25,688	2,640	5
6	19	PROFESSIONAL FEES	1,401,635	55	83,360		25,688	1,528	6
7	20	FEES, SUBSCRIPTIONS	1,401,635	55	43,964		25,688	806	7
8	21	CLERICAL & GENERAL	1,401,635	55	102,122	81,823	25,688	1,995	8
9	24	SEMINARS	1,401,635	55	11,275		25,688	207	9
10	25	AUTO AND TRAVEL	1,401,635	55	7,427		25,688	136	10
11	27	PAYROLL TAXES/GROUP INS	1,401,635	55	9,636		25,688	191	11
12	30	DEPRECIATION	1,401,635	55	10,275		25,688	188	12
13	32	INTEREST	1,401,635	55	508		25,688	9	13
14	35	AUTO LEASE	1,401,635	55	11,374		25,688	208	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		\$ 49,243	25

Facility Name & ID Number Aperion Care Cairo, Llc

0054692

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	PROFESSIONAL FEES	ACTUAL CENSUS 1,401,635	55	215,001		25,688	3,940	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS 1,401,635	55	48,576		25,688	890	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS 1,401,635	55	4,078,193	4,033,980	25,688	74,241	3
4	24	SEMINARS	ACTUAL CENSUS 1,401,635	55	2,987		25,688	55	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS 1,401,635	55	1,197		25,688	22	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS 1,401,635	55	449,805		25,688	8,170	6
7	30	DEPRECIATION	ACTUAL CENSUS 1,401,635	55	10,463		25,688	192	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS 1,401,635	55	11,738		25,688	215	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		\$ 87,725	25

Facility Name & ID Number Aperion Care Cairo, Llc

0054692

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

CHASE OFFICE, LLC

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

(847) 262-3800

Fax Number

(

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS 1,401,635	55	\$ 36,284	\$	25,688	\$ 665	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS 1,401,635	55	78,537		25,688	1,439	2
3	7	HOUSEKEEPING	ACTUAL CENSUS 1,401,635	55	13,463		25,688	247	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS 1,401,635	55	23,338		25,688	428	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS 1,401,635	55	402		25,688	7	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS 1,401,635	55	72,586		25,688	1,330	6
7	30	DEPRECIATION	ACTUAL CENSUS 1,401,635	55	456,791		25,688	8,372	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS 1,401,635	55	132,223		25,688	2,423	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS 1,401,635	55	48,786		25,688	894	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS 1,401,635	55	35,907		25,688	658	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	\$		\$ 16,464	25

Facility Name & ID Number Aperion Care Cairo, Llc

0054692

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. LINCOLN 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		\$	\$		\$ 289,798	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				\$	\$		\$ 289,798	25

Facility Name & ID Number Aperion Care Cairo, Llc

0054692

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

PROPAY HR LLC

Street Address

2201 W. MAIN ST.

City / State / Zip Code

EVANSTON, IL 60202

Phone Number

(847) 905-3268

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	Payroll Services	Direct		\$	\$		\$ 11,684	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				\$	\$		\$ 11,684	25

Facility Name & ID Number Aperion Care Cairo, Llc

0054692

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

Aperion Incorporated Cell

Street Address

30 Main Street, Suite 330

City / State / Zip Code

Burlington, Vermont 05401

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	26	Insurance	Direct Allocation		\$	\$		\$ 107,810	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				\$	\$		\$ 107,810	25

Facility Name & ID Number Aperion Care Cairo, LLC

0054692

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 Cairo, Llc

0054692

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 Cairo, Llc

0054692

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			\$	\$ 2,888,629		\$ 182,815	1									
2											2									
3											3									
4											4									
5											5									
Working Capital																				
6	First Midwest Bank		X	Line of Credit				755,607		37,612	6									
7	Insurance Policies		X							391	7									
8	See Supplemental Schedule									7,418	8									
9	TOTAL Facility Related						\$	\$ 3,644,236		\$ 228,236	9									
B. Non-Facility Related*																				
10	Interest Income		X							(619)	10									
11	Interest Income - Bldg Co.		X							(10)	11									
12											12									
13											13									
14	TOTAL Non-Facility Related						\$	\$		\$ (629)	14									
15	TOTALS (line 9+line14)						\$	\$ 3,644,236		\$ 227,607	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 Cairo, Llc

0054692

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.

\$ 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.)

\$ 95,909 2

3. Under or (over) accrual (line 2 minus line 1).

\$ 95,909 3

4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)

\$ 96,000 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.)

\$ 9,483 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.

\$ 201,393 7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>14,653</u>	8
	2014	<u>13,988</u>	9
	2015	<u>19,779</u>	10
	2016	<u>19,792</u>	11
	2017	<u>95,015</u>	12

2018 Accrual: 95,015 x 1.01 = 96,000 (Rounded)

Allocated from Chase Office: \$894

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 Cairo, Llc COUNTY Alexander
 FACILITY IDPH LICENSE NUMBER 0054692
 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 Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>01-01-01-194-001</u>	<u>Long Term Care Property</u>	\$ <u>25.76</u>	\$ <u>25.76</u>
2.	<u>01-01-01-004-025</u>	<u>Long Term Care Property</u>	\$ <u>94,989.50</u>	\$ <u>94,989.50</u>
3.	<u>10-27-307-027-0000</u>	<u>Home Office Allocation</u>	\$ <u>45,392.90</u>	\$ <u>831.92</u>
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
TOTALS			\$ <u>140,408.16</u>	\$ <u>95,847.18</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 Cairo, Llc COUNTY Alexander
 FACILITY IDPH LICENSE NUMBER 0054692
 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) <u>Tax Index Number</u>	(B) <u>Property Description</u>	(C) <u>Total Tax</u>	(D) <u>Tax Applicable to Nursing Home</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 Cairo, Llc

0054692

Report Period Beginning:

01/01/18

Ending:

12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 26,536 B. General Construction Type: Exterior Brick Frame Wood 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:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2017</u>	<u>\$ 10,745</u>	<u>1</u>
2	<u>Allocated from Chase Office LLC</u>			<u>1,138</u>	<u>2</u>
3	TOTALS			\$ 11,883	3

Facility Name & ID Number Aperion Care Cairo, Llc

0054692

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	83		2017	1987	\$ 2,215,378	\$ 160,792	35	\$ 63,297	\$ (97,495)	\$ 63,297	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68		65,334	4,338		3,017	(1,321)	7,428	68
69			11,608			(11,608)		69
70		\$ 2,280,712	\$ 176,738		\$ 66,314	\$ (110,424)	\$ 70,725	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		\$ 2,280,712	\$ 176,738		\$ 66,314	\$ (110,424)	\$ 70,725	1
2	23 Lcd Display Phones & Installation	2017	15,043		20	752	752	1,066	2
3	Voice And Data Cables	2018	3,448		20	172	172	172	3
4	Installed 10 Air Conditioning Units	2018	9,464		20	320	320	320	4
5	Alarm System	2018	14,352		20	1,674	1,674	1,674	5
6	Frigidare 9000Ptac Window Ac	2018	2,989		20	75	75	75	6
7	Boiler Room Pump	2018	4,859		20	162	162	162	7
8	Repaired Nurse Call System	2018	2,812		20	141	141	141	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)		\$ 2,333,679	\$ 176,738		\$ 69,609	\$ (107,128)	\$ 74,334	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,333,679	\$ 176,738		\$ 69,609	\$ (107,128)	\$ 74,334	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)	\$ 2,333,679	\$ 176,738		\$ 69,609	\$ (107,128)	\$ 74,334	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 12C, Carried Forward		\$ 2,333,679	\$ 176,738		\$ 69,609	\$ (107,128)	\$ 74,334	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)		\$ 2,333,679	\$ 176,738		\$ 69,609	\$ (107,128)	\$ 74,334	34

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

Facility Name & ID Number Aperion Care Cairo, Llc

0054692

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 12D, Carried Forward		\$ 2,333,679	\$ 176,738		\$ 69,609	\$ (107,128)	\$ 74,334	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)		\$ 2,333,679	\$ 176,738		\$ 69,609	\$ (107,128)	\$ 74,334	34

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

Facility Name & ID Number Aperion Care Cairo, Llc

0054692

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.

Facility Name & ID Number Aperion Care Cairo, Llc

0054692

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							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	TOTAL (lines 1 thru 33)	\$	\$		\$	\$	\$

**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	10,242	263	20	263		635	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	546	88	20	27	(60)	218	9
10	Allocated from Aperion Care	2012	155	12	20	8	(4)	46	10
11	Allocated from Aperion Care	2013	66	7	20	3	(4)	16	11
12									12
13	Allocated from Chase Office LLC	2018	47		20	2	2	2	13
14	Allocated from Chase Office LLC	2017	2,371	168	20	119	(49)	237	14
15	Allocated from Chase Office LLC	2016	51,908	3,800	20	2,595	(1,205)	6,272	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)		\$ 65,334	\$ 4,338		\$ 3,017	\$ (1,321)	\$ 7,428	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 65,334	\$ 4,338		\$ 3,017	\$ (1,321)	\$ 7,428	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 65,334	\$ 4,338		\$ 3,017	\$ (1,321)	\$ 7,428	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	\$ 797,565	\$ 5,034	\$ 81,623	\$ 76,589	10	\$ 105,612	71
72	Current Year Purchases	12,386	258	1,810	1,552	10	1,810	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 809,951	\$ 5,292	\$ 83,433	\$ 78,141		\$ 107,422	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	\$ 613	\$ 93	\$ 123	\$ 30	5	\$ 398	76
77		Allocated from Aperion Consultin	2018	447	74	89	16	5	358	77
78										78
79										79
80	TOTALS			\$ 1,060	\$ 167	\$ 212	\$ 45		\$ 756	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)	\$ 3,156,574	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 182,196	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 153,255	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (28,942)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 182,512	85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:
Beginning _____
Ending _____

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

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

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized _____
by the length of the lease _____.

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

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

15. Is Movable equipment rental included in building rental? YES NO
16. Rental Amount for movable equipment: \$ 4,655 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>1,214</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>208</u>	18
19					19
20					20
21	TOTAL		\$	<u>1,422</u>	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)							
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	114,650	\$		\$	114,650	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				87,117				87,117	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				111,110				111,110	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					47,579			47,579	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify):						5,800	10,187			15,987	13
14	TOTAL			\$		\$	318,677	\$	57,766	\$	376,443	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 Cairo, Llc# 0054692Report 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	\$ 11,423	\$ 11,621	1
2	Cash-Patient Deposits	1,000	1,000	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,677,585	1,677,585	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	49,958	49,958	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	49,973	49,973	8
9	Other(specify): <u>See Attached Schedule</u>	466,493	535,434	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,256,432	\$ 2,325,571	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		337,100	13
14	Buildings, at Historical Cost		3,033,900	14
15	Leasehold Improvements, at Historical Cost	35,936	35,936	15
16	Equipment, at Historical Cost	52,468	467,468	16
17	Accumulated Depreciation (book methods)	(13,674)	(184,624)	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>	534,988	558,514	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 609,718	\$ 4,248,294	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,866,150	\$ 6,573,865	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 284,344	\$ 323,519	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	755,607	755,607	29
30	Accrued Salaries Payable	120,574	120,574	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,392	4,392	31
32	Accrued Real Estate Taxes(Sch.IX-B)		96,000	32
33	Accrued Interest Payable	3,825	20,314	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	15,163	15,163	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,183,905	\$ 1,335,569	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		2,888,629	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	2,000,619	1,477,938	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,000,619	\$ 4,366,567	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,184,524	\$ 5,702,136	46
47	TOTAL EQUITY(page 18, line 24)	\$ (318,374)	\$ 871,729	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,866,150	\$ 6,573,865	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (36,389)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (36,389)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(206,685)	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	(75,300)	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)	\$ (281,985)	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)	\$ (318,374)	24 *

* This must agree with page 17, line 47.

**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	\$ 4,033,427	1
2	Discounts and Allowances for all Levels	552,625	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,586,052	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	66,686	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 66,686	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	1,718	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	1,105	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,823	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	619	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 619	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)	\$ 4,656,180	30

2			
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	810,795	31
32	Health Care	1,727,428	32
33	General Administration	1,143,709	33
B. Capital Expense			
34	Ownership	547,128	34
C. Ancillary Expense			
35	Special Cost Centers	452,080	35
36	Provider Participation Fee	181,725	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,862,865	40
41	Income before Income Taxes (line 30 minus line 40)**	(206,685)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (206,685)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,813,245	44
45	Private Pay - Net Inpatient Revenue	100,445	45
46	Medicare - Net Inpatient Revenue	1,251,182	46
47	Other-(specify) <u>Insurance</u>	54,090	47
48	Other-(specify) <u>Managed Care</u>	367,090	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,586,052	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 Cairo, Llc**

0054692

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	2,383	2,416	\$ 90,712	\$ 37.55	1
2	Assistant Director of Nursing					2
3	Registered Nurses	9,003	9,613	303,903	31.61	3
4	Licensed Practical Nurses	11,286	11,948	313,932	26.27	4
5	CNAs & Orderlies	46,311	49,347	664,071	13.46	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	704	883	11,741	13.30	8
9	Activity Director	1,717	1,816	24,040	13.24	9
10	Activity Assistants	1,313	1,478	15,167	10.26	10
11	Social Service Workers	3,923	4,061	89,120	21.95	11
12	Dietician					12
13	Food Service Supervisor	2,129	2,163	26,954	12.46	13
14	Head Cook	3,322	3,745	39,211	10.47	14
15	Cook Helpers/Assistants	9,385	10,194	100,711	9.88	15
16	Dishwashers					16
17	Maintenance Workers	3,613	3,838	75,208	19.60	17
18	Housekeepers	8,968	9,327	95,714	10.26	18
19	Laundry	3,628	3,830	38,441	10.04	19
20	Administrator	1,600	1,822	81,260	44.60	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,426	5,887	86,647	14.72	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	1,931	2,063	27,138	13.15	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Attached</u>	4,147	4,336	109,466	25.25	33
34	TOTAL (lines 1 - 33)	120,789	128,767	\$ 2,193,436 *	\$ 17.03	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	143	\$ 9,828	01-03	35
36	Medical Director	97	6,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	50,872	10-03	38
39	Pharmacist Consultant	per unit	2,492	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	92	5,202	11-03	44
45	Social Service Consultant	2	198	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	333	\$ 74,592		49

C. CONTRACT NURSES

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

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

0054692

Report Period Beginning: **01/01/18**

Ending: **12/31/18**

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount	
Candy Tucker (1/1/18-1/22/18)	Administrator	0.00%	\$ 13,546	Workers' Compensation Insurance	\$ 66,259	IDPH License Fee	\$ 1,690	
Robert Stephen Emling (1/22/18-9/1/18)	Administrator	0.00%	60,379	Unemployment Compensation Insurance	15,039	Advertising: Employee Recruitment	185	
Jaimie Sterling (11/19/18 - 12/31/18)	Administrator	0.00%	7,335	FICA Taxes	160,349	Health Care Worker Background Check	1,490	
				Employee Health Insurance	11,578	(Indicate # of checks performed <u>149</u>)		
				Employee Meals		Patient Background Checks <u>113</u>	1,125	
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	10,455	
				Employee Physicals	80	License and Permits	602	
				Employee Meals	1,475	Allocated from Aperion Care	4,053	
				Other Employee Benefits	5,366	Allocated from Aperion Consulting	806	
						See Supplemental Schedule	897	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 81,260			TOTAL (agree to Sch. V,	\$ 21,303	
(List each licensed administrator separately.)				TOTAL (agree to Schedule V,	\$ 260,146	line 20, col. 8)		
				line 22, col.8)				
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees - Aperion Care			\$ 169,378				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 169,378				Seminar Expense	3,318
(Attach a copy of any management service agreement)							Allocated from Aperion Care Inc.	1,071
							Allocated from Aperion Consulting	207
							See Supplemental Schedule	55
							Entertainment Expense	()
							(agree to Sch. V,	
							line 24, col. 8)	
				TOTAL		\$	TOTAL	\$ 4,651

C. Professional Services		
Vendor/Payee	Type	Amount
Marcum LLP	Accounting	\$ 18,926
ProPay HR	Payroll Processing	15,828
Consonus Pact	Data Analytics	3,063
GCHMO	Liaison Service	10,850
Interbuild	Healthcare Construction	739
Personnel Planners	Unemployment Tax Consult	775
Skidelsky & Associates	Real Estate Tax Appeal	9,465
Pinnacle Financial Service	Financial Consultant	1,200
Ability Network	Eligibility Software	1,514
Coms Interactive	Care Management Software	1,918
Creative Technology	IT Consulting	11,767
See Supplemental Schedule		147,244
TOTAL (agree to Schedule V, line 19, column 3)		\$ 223,289
(For legal fee disclosure, see page 39 of instructions)		

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Cairo, Llc# 0054692Report Period Beginning: 01/01/18Ending: 12/31/18**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Health Care Council of Illinois - \$14,359
- (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. \$ 8,255 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 181,725
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A 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.