



Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940 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	100	Skilled (SNF)	100	36,500	1
2		Skilled Pediatric (SNF/PED)			2
3	100	Intermediate (ICF)	100	36,500	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	200	TOTALS	200	73,000	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	8,006	46	61,439	69,491	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	8,006	46	61,439	69,491	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.19%

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)

Nomne

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 5/21/2008

J. Was the facility purchased or leased after January 1, 1978?

YES  Date 5/21/2008 NO

K. Was the facility certified for Medicare during the reporting year?

YES  NO  If YES, enter number of beds certified 45 and days of care provided 0

Medicare Intermediary CGS

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 Chicago Heights, Llc # 0049940 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
	<b>A. General Services</b>										
1	Dietary	247,545	39,218	14,030	300,793		300,793	12,365	313,158		1
2	Food Purchase		382,728		382,728		382,728	214	382,942		2
3	Housekeeping	1,315	6,796	264,664	272,775		272,775		272,775		3
4	Laundry		2,061	68,777	70,838		70,838	(1,603)	69,235		4
5	Heat and Other Utilities			173,132	173,132		173,132	299	173,431		5
6	Maintenance	99,774	37,023	90,091	226,888		226,888	16,006	242,894		6
7	Other (specify):*							5,793	5,793		7
8	<b>TOTAL General Services</b>	<b>348,634</b>	<b>467,826</b>	<b>610,694</b>	<b>1,427,154</b>		<b>1,427,154</b>	<b>33,075</b>	<b>1,460,229</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			7,200	7,200		7,200		7,200		9
10	Nursing and Medical Records	1,498,574	48,179	79,021	1,625,774		1,625,774	36,713	1,662,487		10
10a	Therapy	143,063	550		143,613		143,613		143,613		10a
11	Activities	116,812	12,041	3,264	132,117		132,117		132,117		11
12	Social Services	598,544		3,232	601,776		601,776		601,776		12
13	CNA Training										13
14	Program Transportation			36	36		36		36		14
15	Other (specify):*							9,320	9,320		15
16	<b>TOTAL Health Care and Programs</b>	<b>2,356,993</b>	<b>60,770</b>	<b>92,753</b>	<b>2,510,516</b>		<b>2,510,516</b>	<b>46,034</b>	<b>2,556,550</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	131,719		410,882	542,601		542,601	(307,813)	234,788		17
18	Directors Fees										18
19	Professional Services			271,857	271,857	(3,050)	268,807	(77,351)	191,457		19
20	Dues, Fees, Subscriptions & Promotions			118,649	118,649		118,649	(66,780)	51,869		20
21	Clerical & General Office Expenses	168,455		124,246	292,701		292,701	180,615	473,316		21
22	Employee Benefits & Payroll Taxes			391,706	391,706		391,706		391,706		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,232	7,232		7,232	3,489	10,721		24
25	Other Admin. Staff Transportation			1,853	1,853		1,853	11,458	13,311		25
26	Insurance-Prop.Liab.Malpractice			323,950	323,950		323,950	3,519	327,469		26
27	Other (specify):*							43,669	43,669		27
28	<b>TOTAL General Administration</b>	<b>300,174</b>		<b>1,650,375</b>	<b>1,950,549</b>	<b>(3,050)</b>	<b>1,947,499</b>	<b>(209,194)</b>	<b>1,738,305</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>3,005,801</b>	<b>528,596</b>	<b>2,353,822</b>	<b>5,888,219</b>	<b>(3,050)</b>	<b>5,885,169</b>	<b>(130,085)</b>	<b>5,755,084</b>		<b>29</b>

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

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

Facility Name &amp; ID Number

Aperion Care Chicago Heights, Llc

#0049940

Report Period Beginning:

01/01/18

Ending:

12/31/18

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			97,634	97,634		97,634	170,350	267,984			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			110,835	110,835		110,835	883,947	994,782			32
33	Real Estate Taxes			804,864	804,864	3,050	807,914	2,418	810,332			33
34	Rent-Facility & Grounds			1,230,000	1,230,000		1,230,000	(1,230,000)				34
35	Rent-Equipment & Vehicles			13,738	13,738		13,738	6,211	19,949			35
36	Other (specify):*			18,031	18,031		18,031	(18,031)				36
37	<b>TOTAL Ownership</b>			2,275,102	2,275,102	3,050	2,278,152	(185,105)	2,093,047			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		4,806	22,556	27,362		27,362	(1,668)	25,694			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			532,937	532,937		532,937		532,937			42
43	Other (specify):*			12,100	12,100		12,100	(12,100)				43
44	<b>TOTAL Special Cost Centers</b>		4,806	567,593	572,399		572,399	(13,768)	558,631			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,005,801	533,402	5,196,517	8,735,720		8,735,720	(328,958)	8,406,762			45

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



Aperion Care Chicago Heights, Llc

ID# 0049940

Report Period Beginning: 01/01/18

Ending: 12/31/18

Sch. V Line

**NON-ALLOWABLE EXPENSES**

**Amount**

**Reference**

1	Credit Card Processing	\$ (232)	21	1
2	Marketing	(9,929)	43	2
3	Promotional Products	(2,171)	43	3
4	Bank Charges	(21,059)	21	4
5	Theft & Damage Loss	(887)	21	5
6	Amortization	(18,031)	36	6
7	Collections	(2,501)	19	7
8	Additional R & M	8,596	06	8
9	Capitalized R & M	(8,989)	06	9
10	Bldg Co. - Bank Charges	(17,149)	21	10
11	Bldg Co. - Accounting Fees	(7,983)	19	11
12	Bldg Co. - Amortization	(39,588)	36	12
13	Bldg Co. - Licenses and Fees	(193)	20	13
14	Bldg Co. - State Taxes	(1,310)	21	14
15	PAC Dues	(18,185)	20	15
16	Non-Allowable Legal Fees	(269)	19	16
17	Non-Allowable Professional Fees	(1,550)	19	17
18	Non Allowable Seminar Expense	(116)	24	18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(141,546)		49



## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary				12,365								12,365	1
2	Food Purchase	(3)		217									214	2
3	Housekeeping													3
4	Laundry									(1,603)			(1,603)	4
5	Heat and Other Utilities	(1,500)					1,799						299	5
6	Maintenance	(393)		3,845	8,661		3,894						16,006	6
7	Other (specify):*			357	4,769		667						5,793	7
8	<b>TOTAL General Services</b>	<b>(1,896)</b>		<b>4,419</b>	<b>25,795</b>		<b>6,360</b>			<b>(1,603)</b>			<b>33,075</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			21,426	15,287								36,713	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			2,178	7,142								9,320	15
16	<b>TOTAL Health Care and Programs</b>			<b>23,604</b>	<b>22,429</b>								<b>46,034</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(307,813)									(307,813)	17
18	Directors Fees													18
19	Professional Services	(12,303)	10,733	7,326	4,133	(83,412)	1,157	(4,985)					(77,351)	19
20	Fees, Subscriptions & Promotions	(82,544)	193	10,963	2,180	2,408	20						(66,780)	20
21	Clerical & General Office Expenses	(112,864)	18,459	65,188	5,397	200,836	3,599						180,615	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(116)		2,898	559	148							3,489	24
25	Other Admin. Staff Transportation			11,031	368	59							11,458	25
26	Insurance-Prop.Liab.Malpractice			3,519									3,519	26
27	Other (specify):*			21,050	517	22,102							43,669	27
28	<b>TOTAL General Administration</b>	<b>(207,827)</b>	<b>29,385</b>	<b>(185,839)</b>	<b>13,154</b>	<b>142,142</b>	<b>4,776</b>	<b>(4,985)</b>					<b>(209,194)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(209,723)</b>	<b>29,385</b>	<b>(157,816)</b>	<b>61,378</b>	<b>142,142</b>	<b>11,136</b>	<b>(4,985)</b>		<b>(1,603)</b>			<b>(130,085)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940

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

	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)	
	<b>D. Ownership</b>													
30	Depreciation	(10,182)	154,031	2,826	509	519	22,647						170,350	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(38,518)	902,397	13,488	25		6,555						883,947	32
33	Real Estate Taxes		(1)				2,419						2,418	33
34	Rent-Facility & Grounds		(1,200,000)				(30,000)						(1,230,000)	34
35	Rent-Equipment & Vehicles			3,285	564	582	1,780						6,211	35
36	Other (specify):*	(57,619)	39,588										(18,031)	36
37	<b>TOTAL Ownership</b>	<b>(106,319)</b>	<b>(103,985)</b>	<b>19,599</b>	<b>1,098</b>	<b>1,101</b>	<b>3,401</b>						<b>(185,105)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(1,668)				(1,668)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(12,100)											(12,100)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(12,100)</b>							<b>(1,668)</b>				<b>(13,768)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(328,142)</b>	<b>(74,600)</b>	<b>(138,217)</b>	<b>62,476</b>	<b>143,243</b>	<b>14,537</b>	<b>(4,985)</b>	<b>(1,668)</b>	<b>(1,603)</b>			<b>(328,958)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
<a href="#">See Pg- 6 Supplemental</a>		<a href="#">See Pg- 6 Supplemental</a>		<a href="#">See Pg- 6 Supplemental</a>		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rental Income	\$ 1,200,000	Riviera Realty, LLC	100.00%	\$	\$ (1,200,000)	1
2	V	32 Interest Expense	23	Riviera Realty, LLC	100.00%	902,420	902,397	2
3	V	19 Appraisal - Tax Appeal		Riviera Realty, LLC	100.00%	2,750	2,750	3
4	V	19 Accounting		Riviera Realty, LLC	100.00%	7,983	7,983	4
5	V	36 Amortization		Riviera Realty, LLC	100.00%	39,588	39,588	5
6	V	21 Bank Charges		Riviera Realty, LLC	100.00%	17,149	17,149	6
7	V	30 Depreciation		Riviera Realty, LLC	100.00%	154,031	154,031	7
8	V	20 Licenses & Fees		Riviera Realty, LLC	100.00%	193	193	8
9	V	33 RE Tax	804,865	Riviera Realty, LLC	100.00%	804,864	(1)	9
10	V	21 State Replacement Taxes		Riviera Realty, LLC	100.00%	1,310	1,310	10
11	V							11
12	V							12
13	V							13
14	<b>Total</b>		\$ 2,004,888			\$ 1,930,288	\$ * (74,600)	14

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

Facility Name & ID Number Aperion Care Chicago Heights, LLC# 0049940Report Period Beginning: 01/01/18Ending: 12/31/18

## VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	FOOD	\$	APERION CARE, INC.		\$ 217	\$ 217	15
16	V	6	MAINTENANCE SALARY		APERION CARE, INC.		3,515	3,515	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.		330	330	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.		357	357	18
19	V	10	NURSING & MEDICAL RECORDS		APERION CARE, INC.		6	6	19
20	V	10	SALARY- NURSE		APERION CARE, INC.		21,420	21,420	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.		2,178	2,178	21
22	V	17	ADMINISTRATIVE SALARIES		APERION CARE, INC.		103,069	103,069	22
23	V	19	PROFESSIONAL FEES		APERION CARE, INC.		17,778	17,778	23
24	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.		10,963	10,963	24
25	V	21	CLERICAL SALARY		APERION CARE, INC.		61,874	61,874	25
26	V	21	CLERICAL & GENERAL		APERION CARE, INC.		3,314	3,314	26
27	V	24	SEMINARS		APERION CARE, INC.		2,898	2,898	27
28	V	25	AUTO AND TRAVEL		APERION CARE, INC.		11,031	11,031	28
29	V	26	INSURANCE		APERION CARE, INC.		3,519	3,519	29
30	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.		21,050	21,050	30
31	V	30	DEPRECIATION		APERION CARE, INC.		2,826	2,826	31
32	V	32	INTEREST		APERION CARE, INC.		13,488	13,488	32
33	V	35	AUTO LEASE		APERION CARE, INC.		3,285	3,285	33
34	V	17	MANAGEMENT FEE	410,882	APERION CARE, INC.			(410,882)	34
35	V	19	HOME OFFICE	10,452	APERION CARE, INC.			(10,452)	35
36	V								36
37	V								37
38	V								38
39	Total			\$ 421,334			\$ 283,117	\$ * (138,217)	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	<u>1</u> DIETITIAN SALARY	\$	<u>APERION CONSULTING, LLC</u>		\$ 26,395	\$	26,395	15
16	V	<u>6</u> MAINTENANCY SALARY		<u>APERION CONSULTING, LLC</u>		16,819		16,819	16
17	V	<u>7</u> EMP. BEN.-GEN. SERV. & DIETARY		<u>APERION CONSULTING, LLC</u>		4,769		4,769	17
18	V	<u>10</u> SALARY NURSE		<u>APERION CONSULTING, LLC</u>		63,835		63,835	18
19	V	<u>15</u> PAYROLL TAXES/GROUP INSURANCE		<u>APERION CONSULTING, LLC</u>		7,142		7,142	19
20	V	<u>19</u> PROFESSIONAL FEES		<u>APERION CONSULTING, LLC</u>		4,133		4,133	20
21	V	<u>20</u> FEES, SUBSCRIPTIONS		<u>APERION CONSULTING, LLC</u>		2,180		2,180	21
22	V	<u>21</u> CLERICAL & GENERAL		<u>APERION CONSULTING, LLC</u>		5,397		5,397	22
23	V	<u>24</u> SEMINARS		<u>APERION CONSULTING, LLC</u>		559		559	23
24	V	<u>25</u> AUTO AND TRAVEL		<u>APERION CONSULTING, LLC</u>		368		368	24
25	V	<u>27</u> PAYROLL TAXES/GROUP INSURANCE		<u>APERION CONSULTING, LLC</u>		517		517	25
26	V	<u>30</u> DEPRECIATION		<u>APERION CONSULTING, LLC</u>		509		509	26
27	V	<u>32</u> INTEREST		<u>APERION CONSULTING, LLC</u>		25		25	27
28	V	<u>35</u> AUTO LEASE		<u>APERION CONSULTING, LLC</u>		564		564	28
29	V								29
30	V								30
31	V								31
32	V	<u>10</u> RN CONSULTING	48,547	<u>APERION CONSULTING, LLC</u>				(48,547)	32
33	V	<u>01</u> DIETICIAN	14,030	<u>APERION CONSULTING, LLC</u>				(14,030)	33
34	V	<u>06</u> PROJECT MANAGER	8,158	<u>APERION CONSULTING, LLC</u>				(8,158)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 70,736			\$ 133,212	\$ *	62,476	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		10,659	\$	10,659	15
16	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC		2,408		2,408	16
17	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC		200,836		200,836	17
18	V	24 SEMINARS		APERION FINANCIAL, LLC		148		148	18
19	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC		59		59	19
20	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC		22,102		22,102	20
21	V	30 DEPRECIATION		APERION FINANCIAL, LLC		519		519	21
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC		582		582	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	94,071	APERION FINANCIAL, LLC				(94,071)	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 94,071			\$ 237,313	\$ *	143,243	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	CHASE OFFICE,LLC		\$ 1,799	\$	1,799	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		3,894		3,894	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		667		667	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		1,157		1,157	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		20		20	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		3,599		3,599	20
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		22,647		22,647	21
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		6,555		6,555	22
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		2,419		2,419	23
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		1,780		1,780	24
25	V	34 RENTAL INCOME	30,000	CHASE OFFICE,LLC				(30,000)	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 30,000			\$ 44,537	\$ *	14,537	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 Payroll Services	\$ 19,041	ProPay HR LLC		\$ 14,056	\$ (4,985)	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 19,041			\$ 14,056	\$ * (4,985)	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	\$ 22,304	Renewal Rehab		\$ 20,636	\$ (1,668)	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		\$ 22,304			\$ 20,636	\$ * (1,668)	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	04 Laundry Services	\$ 68,777	EcoBrite Linen		\$ 67,174	\$ (1,603)	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		\$ 68,777			\$ 67,174	\$ * (1,603)	39

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning: 01/01/18

Ending: 12/31/18

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	26 Insurance	\$ 259,783	Aperion Incorporated Cell		\$ 259,783	\$	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		\$ 259,783			\$ 259,783	\$ *	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: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	39

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

Facility Name &amp; ID Number

Aperion Care Chicago Heights, Llc

# 0049940

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	1219 LIMITED PARTNERSHIP	7.50%	Aperion Care Angola	Angola, IN	Riviera Realty	Chicago Heights	Building Co.	1
2	257 LIMITED PARTNERSHIP	7.50%	Aperion Care Bloomington	Bloomington	Interbuild Construction	Chicago	Bldg Improvements	2
3	42170 LIMITED PARTNERSHIP	7.50%	Aperion Care Bridgeport	Bridgeport	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	3
4	CHRISTINA INOFRE	0.50%	Aperion Care Burbank	Burbank	Propay	Evanston	Payroll Services	4
5	417A, LLC	4.25%	Aperion Care Cairo	Cairo	Renewal Rehab	Lincolnwood	Therapy Services	5
6	DAVID BERKOWITZ REVOCABLE TRUST	20.50%	Aperion Care Capitol	Capitol	Aperion Care, Inc.	Lincolnwood	Corporate Manager	6
7	DENNIS RUBEN	4.50%	Aperion Care Chicago Heights	Chicago Heights	Aperion Consulting, Inc.	Lincolnwood	Consulting Co.	7
8	GARY BIDER	1.75%	Aperion Care Demotte	Demotte, IN	Aperion Financial, Inc.	Lincolnwood	Bookkeeping	8
9	ISADORE MEYSTEEL TRUST	0.80%	Aperion Care Dolton	Dolton	Eco-Brite	Skokie	Laundry	9
10	JOYCE RUBEN	4.50%	Aperion Care Elgin	Elgin	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11	ZALMEN STEIN	0.50%	Aperion Care Evanston	Evanston	Pointe Property, LLC	Boston, MA	Property Management	11
12	RACHEL CHAVIN	2.50%	Aperion Care Fairfield	Fairfield	Aperion Estates Peru	Peru, IN	ALF	12
13	REBECCA LAFER	2.50%	Aperion Care Forest Park	Forest Park	Aperion Care Demotte	Demotte, IN	ALF	13
14	SHELDON WROTSLAVSKTY	1.00%	Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15	YOSEF MEYSTEEL TRUST	33.00%	Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16	JAY MEYSTEEL	0.60%	Aperion Care Galesburg	Galesburg	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17	RONNA WEINSTOCK	0.60%	Aperion Care Hidden Lake	St. Louis, MO	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care Highwood	Highwood	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care International	Chicago	Aperion Incorporated Cell	Burlington, VT	Insurance	19
20			Aperion Care Jacksonville	Jacksonville				20
21			Aperion Care Kokomo	Kokomo, IN				21
22			Aperion Care Litchfield	Litchfield				22
23			Aperion Care Marion	Marion, IN				23
24			Aperion Care Marseilles	Marseilles				24
25			Aperion Care Mascoutah	Mascoutah				25
26			Aperion Care Midlothian	Midlothian				26
27			Aperion Care Moline	East Moline				27
28			Aperion Care Morton Terrace	Morton				28
29			Aperion Care Morton Villa	Morton				29
30			Aperion Care Oak Lawn	Oak Lawn				30



Facility Name & ID Number Aperion Care Chicago Heights, Llc # 0049940 Report Period Beginning: 01/01/18 Ending: 12/31/18

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0%	See Attached	1.98	4.96%	Alloc. Salary	\$ 12,395	17-7	1
2	David Berkowitz	Relative	Administrative	0%	See Attached	1.98	4.96%	Alloc. Salary	12,395	17-7	2
3	Jay Meystel	Owner	Clerical	0.60%	See Attached	0.99	2.48%	Alloc. Salary	1,532	21-7	3
4	Elisheva Adest	Relative	Clerical	0%	See Attached	0.76	3.29%	Alloc. Salary	613	21-7	4
5	Christina Inofre	Owner	Nursing	0.50%	See Attached	2.63	6.58%	Alloc. Salary	7,650	10-7	5
6	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.27	6.58%	Alloc. Salary	871	21-7	6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 35,456		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 Chicago Heights, Llc

# 0049940

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 Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION CARE, INC.

Street Address

4655 W CHASE AVENUE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

( 847) 262-8300

Fax Number

(

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,401,635	55	\$ 4,383	\$ 69,491	\$ 217	1
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	69,491	3,515	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	69,491	330	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,401,635	55	5,656	69,491	357	4
5	10	NURSING & MEDICAL RECOR	ACTUAL CENSUS	1,401,635	55	128	69,491	6	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	69,491	21,420	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,401,635	55	42,957	69,491	2,178	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	69,491	103,069	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	69,491	17,778	9
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	69,491	10,963	10
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	69,491	61,874	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	69,491	3,314	12
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	69,491	2,898	13
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	69,491	11,031	14
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	69,491	3,519	15
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	69,491	21,050	16
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	69,491	2,826	17
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	69,491	13,488	18
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	69,491	3,285	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 5,718,302	\$ 3,836,913	\$ 283,117	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization  
Street Address  
City / State / Zip Code  
Phone Number  
Fax Number

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	PATIENT DAYS	1,401,635	55	\$ 424,292	\$ 69,491	\$ 26,395	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	69,491	16,819	2
3	7	EMP. BEN.-GEN. SERV. & DIET	PATIENT DAYS	1,401,635	55	81,117	69,491	4,769	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	69,491	63,835	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	183,437	69,491	7,142	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360	69,491	4,133	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964	69,491	2,180	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	69,491	5,397	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275	69,491	559	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427	69,491	368	10
11	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	9,636	69,491	517	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275	69,491	509	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508	69,491	25	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374	69,491	564	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	\$ 133,212	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION FINANCIAL, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

( 847) 262-3800

Fax Number

(

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	215,001	69,491	10,659	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576	69,491	2,408	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	200,836	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987	69,491	148	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197	69,491	59	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805	69,491	22,102	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463	69,491	519	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738	69,491	582	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		\$ 237,313	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

CHASE OFFICE, LLC

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

( 847) 262-3800

Fax Number

(

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,401,635	55	\$ 36,284	\$ 69,491	\$ 1,799	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	69,491	3,894	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	69,491	667	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	69,491	1,157	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	69,491	20	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	69,491	3,599	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	69,491	22,647	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	69,491	6,555	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	69,491	2,419	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	69,491	1,780	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	\$	\$ 44,537	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

ProPay HR LLC

Street Address

2201 W. MAIN ST

City / State / Zip Code

EVANSTON , ILLINOIS 60202

Phone Number

( 847) 905 3268

Fax Number

( )

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 14,056	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 14,056	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

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

4655 W Chase Ave

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

( 847) 673-6767

Fax Number

( 847) 673-6768

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 20,636	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				\$	\$		\$ 20,636	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

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

EcoBrite Linen

Street Address

3712 Jarvis Avenue

City / State / Zip Code

Skokie, IL 60076

Phone Number

(847) 582-4000

Fax Number

( )

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	4	Laundry Services	Direct		\$	\$		\$ 67,174	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				\$	\$		\$ 67,174	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

Aperion Incorporated Cell

Street Address

30 Main Street, Suite 330

City / State / Zip Code

Burlington, Vermont 05401

Phone Number

( )

Fax Number

( )

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	26	Insurance	Direct Allocation		\$	\$		\$ 259,783	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				\$	\$		\$ 259,783	25

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

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

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	First Midwest Bank		X	Mortgage			\$	\$ 14,665,000		\$ 902,420	1									
2	Ally		X	Auto Note Payable				20,538			2									
3											3									
4											4									
5											5									
<b>Working Capital</b>																				
6	First Midwest Bank		X	Line of Credit				1,903,040		109,561	6									
7	Insurance Policies		X							1,274	7									
8											8									
9	<b>TOTAL Facility Related</b>						\$	\$ 16,588,578		\$ 1,013,255	9									
<b>B. Non-Facility Related*</b>																				
10	Interest Income		X							(38,518)	10									
11	Interest Income - Bldg Co.		X							(23)	11									
12	Allocated from Aperion Care									13,488	12									
13	See Supplemental Schedule									6,580	13									
14	<b>TOTAL Non-Facility Related</b>						\$	\$		\$ (18,473)	14									
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 16,588,578		\$ 994,782	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.)



**2017 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Aperion Care Chicago Heights, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049940

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>32-19-417-018-0000</u>	<u>Long Term Care Property</u>	\$ <u>852.03</u>	\$ <u>852.03</u>
2. <u>32-19-417-049-0000</u>	<u>Long Term Care Property</u>	\$ <u>509.31</u>	\$ <u>509.31</u>
3. <u>32-19-417-052-0000</u>	<u>Long Term Care Property</u>	\$ <u>509.31</u>	\$ <u>509.31</u>
4. <u>32-19-417-053-0000</u>	<u>Long Term Care Property</u>	\$ <u>509.31</u>	\$ <u>509.31</u>
5. <u>32-19-417-085-0000</u>	<u>Long Term Care Property</u>	\$ <u>956.79</u>	\$ <u>956.79</u>
6. <u>32-19-417-098-0000</u>	<u>Long Term Care Property</u>	\$ <u>241.85</u>	\$ <u>241.85</u>
7. <u>32-19-417-101-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,130.98</u>	\$ <u>1,130.98</u>
8. <u>32-19-417-102-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,130.98</u>	\$ <u>1,130.98</u>
9. <u>32-19-417-103-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,130.98</u>	\$ <u>1,130.98</u>
10. <u>32-19-417-104-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,130.98</u>	\$ <u>1,130.98</u>
<b>TOTALS</b>		\$ <u><u>8,102.52</u></u>	\$ <u><u>8,102.52</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

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

**IMPORTANT NOTICE**

**TO: Long Term Care Facilities with Real Estate Tax Rates**  
**RE: 2017 REAL ESTATE TAX COST DOCUMENTATION**

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2017 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2017.

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

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

**2017 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Aperion Care Chicago Heights, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049940

CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_

TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

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

Enter the tax index number and real estate tax assessed for 2017 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2017.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>32-19-417-105-0000</u>	<u>Long Term Care Property</u>	\$ <u>509.31</u>	\$ <u>509.31</u>
2. <u>32-19-417-106-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,090.70</u>	\$ <u>1,090.70</u>
3. <u>32-19-417-112-0000</u>	<u>Long Term Care Property</u>	\$ <u>670,181.79</u>	\$ <u>670,181.79</u>
4. <u>10-27-307-027-0000</u>	<u>Allocated from Chase Office LLC</u>	\$ <u>45,392.90</u>	\$ <u>2,250.51</u>
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>717,174.70</u></u>	\$ <u><u>674,032.31</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/18 Ending:

12/31/18

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 67,120 B. General Construction Type: Exterior Bricks/Blocks Frame \_\_\_\_\_ Number of Stories 1

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

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

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

None

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>	<u>72,000</u>	<u>2008</u>	<u>\$ 240,000</u>	<u>1</u>
2	<u>Allocated from Chase Office LLC</u>			<u>3,078</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 243,078</b>	<b>3</b>

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

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	200		2008	1967	\$ 3,912,270	\$ 61,549	40	\$ 97,807	\$ 36,258	\$ 1,043,275	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		2008		10,546		20	527	527	5,379	9
10	Various		2009		327,581		20	20,820	20,820	206,847	10
11	Various		2010		106,518		20	8,645	8,645	85,322	11
12	Various		2011		49,798		20	2,490	2,490	19,386	12
13	Various		2012		42,655		20	4,051	4,051	26,736	13
14	Various		2013		97,089		20	3,986	3,986	42,359	14
15	Various		2014		66,208		20	3,310	3,310	14,715	15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
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		1,105,185	83,760		55,260	(28,500)	490,377	67
68		176,740	11,734		8,162	(3,572)	20,093	68
69			97,634			(97,634)		69
70		\$ 5,894,589	\$ 254,677		\$ 205,058	\$ (49,619)	\$ 1,954,491	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	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	<b>Totals from Page 12A, Carried Forward</b>		\$ 5,894,589	\$ 254,677		\$ 205,058	\$ (49,619)	\$ 1,954,491	1
2	Entry Door Frames	2015	6,800		20	340	340	1,360	2
3	Window Treatments - New Section	2015	2,890		20	145	145	578	3
4	4 Door Frames	2015	3,400		20	170	170	666	4
5	Dining Rm Wall Guard/Aluminum Retainer/Inside Corners/End Ca	2015	4,845		20	242	242	929	5
6	Storm Sewer	2015	5,800		20	290	290	1,039	6
7	Replace Concrete - Driveway, Apron, Patio, Ramp To Kitchen	2015	27,905		20	1,395	1,395	4,767	7
8	Hot Water Heater	2015	8,854		20	443	443	1,586	8
9	Cables, Monitors, Hard Disk Drive, Adapters & Dvr Systems	2016	4,925		20	246	246	595	9
10	Elevator - Repairs & Security	2016	5,647		20	282	282	847	10
11	Central Nursing Station - Demolition, Permits, Installation & Paint	2016	12,450		20	623	623	1,816	11
12	Material Lift Pit Ladder-Install Wire Into Safety Circuit & Relocat	2016	3,840		20	192	192	496	12
13	Phone System	2017	11,582		20	579	579	1,158	13
14	Lobby,Front Corridor,Lounge-Door Laminations,Electrical,Floorin	2017	53,456		20	2,673	2,673	3,118	14
15	Door Kick Plates, Corner Guards For Lobby (2639)	2018	2,252		20	132	132	132	15
16	Water Heater For West Wing	2018	3,119		20	156	156	156	16
17	Repalcement Wardrobe Doors, Handles & Hardware	2018	3,166		20	158	158	158	17
18	Repair Outlets In Residents Rooms And Hallways	2018	5,823		20	291	291	291	18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,061,342	\$ 254,677		\$ 213,415	\$ (41,262)	\$ 1,974,183	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

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 12B, Carried Forward		\$ 6,061,342	\$ 254,677		\$ 213,415	\$ (41,262)	\$ 1,974,183	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
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,061,342	\$ 254,677		\$ 213,415	\$ (41,262)	\$ 1,974,183	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		\$ 6,061,342	\$ 254,677		\$ 213,415	\$ (41,262)	\$ 1,974,183	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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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)		\$ 6,061,342	\$ 254,677		\$ 213,415	\$ (41,262)	\$ 1,974,183	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 12D, Carried Forward		\$ 6,061,342	\$ 254,677		\$ 213,415	\$ (41,262)	\$ 1,974,183	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
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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)		\$ 6,061,342	\$ 254,677		\$ 213,415	\$ (41,262)	\$ 1,974,183	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940

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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Building Company</b>		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<b>NURSE CALL SYSTEM</b>	2008	18,272		20	913	913	9,135	9
10	<b>CEILING TILES</b>	2008	33,092		20	1,655	1,655	16,546	10
11	<b>LIGHT FIXTURES</b>	2008	20,266		20	1,013	1,013	10,133	11
12	<b>WROUGHT IRON RAILINGS</b>	2008	6,398		20	320	320	3,199	12
13	<b>FIRE DAMPERS</b>	2008	2,815		20	141	141	1,408	13
14	<b>SECURITY CAMERA SYSTEM</b>	2008	12,685		20	634	634	6,342	14
15	<b>ELECTRIC LOCKS, SWITCHES</b>	2008	5,961		20	298	298	2,980	15
16	<b>ROOFING</b>	2008	117,096		20	5,855	5,855	58,548	16
17	<b>ELECTRICAL</b>	2008	5,068		20	253	253	2,534	17
18	<b>EXHAUST FAN SYSTEM/FIRE DAMPER</b>	2008	16,200		20	810	810	8,100	18
19	<b>REHAB MASTER BATH</b>	2008	19,560		20	978	978	9,780	19
20	<b>DOOR &amp; FRAME</b>	2008	3,096		20	155	155	1,548	20
21	<b>EJECTOR PUMP</b>	2008	7,629		20	381	381	3,814	21
22	<b>SIDEWALKS</b>	2008	12,420		20	621	621	6,210	22
23	<b>ROOFING</b>	2008	114,800		20	5,740	5,740	57,400	23
24	<b>DOORS &amp; FRAMES</b>	2008	14,980		20	749	749	7,490	24
25	<b>REBUILD WALL</b>	2008	3,300		20	165	165	1,505	25
26	<b>REHAB MASTER BATH</b>	2008	10,644		20	532	532	5,322	26
27	<b>WINDOWS</b>	2008	18,972		20	949	949	9,486	27
28	<b>FIRE SPRINKLER SYSTEM</b>	2009	58,790		20	2,940	2,940	26,456	28
29	<b>PUMP-HYDRO PNEUMATIC TANK</b>	2009	14,759		20	738	738	6,642	29
30	<b>WATER MAIN</b>	2009	21,100		20	1,055	1,055	9,495	30
31	<b>SHOWER ROOMS #2 AND #3-Walls, Tiles, Electrical, Paint</b>	2009	11,602		20	580	580	5,221	31
32	<b>RENOVATE ROOMS-Ceiling, Paint, Flooring/Tiles, Electrical</b>	2009	73,641		20	3,682	3,682	33,138	32
33	<b>REBUILD DINING ROOM WALLS</b>	2009	3,558		20	178	178	1,601	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 626,704	\$		\$ 31,335	\$ 31,335	\$ 304,033	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940

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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12F, Carried Forward</b>		\$ 626,704	\$		\$ 31,335	\$ 31,335	\$ 304,033	1
2	EMERGENCY GENERATOR	2009	69,472		20	3,474	3,474	27,789	2
3	REBUILD DINING ROOM WALLS	2009	3,558		20	178	178	1,423	3
4	SUPPLY/INSTALL COOLER/FREEZER	2009	23,450		20	1,173	1,173	9,381	4
5	PTAC's	2009	48,580		20	2,429	2,429	19,432	5
6	ENTRANCE DOOR LOCKS	2009	5,891		20	295	295	2,357	6
7	SLEEVES FOR PTAC	2009	4,724		20	236	236	1,889	7
8	INSTALL ROOM PTAC'S	2009	30,000		20	1,500	1,500	12,000	8
9	CURTAIN WALL REPLACEMENT	2009	27,200		20	1,360	1,360	10,880	9
10	WINDOW REPLACEMENT	2009	23,975		20	1,199	1,199	9,590	10
11	GENERATOR INSTALL	2009	4,952		20	248	248	1,981	11
12	INSTALL HOT WATER RECIRC. SYSTEM	2009	5,500		20	275	275	2,200	12
13	SUPPLY/INSTALL WATER HEATER	2009	8,920		20	446	446	3,568	13
14	DESIGN FIRE PROTECTION SYSTEM	2009	12,000		20	600	600	4,800	14
15	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBING	2010	3,230		20	162	162	1,131	15
16	FIRE SPRINKLER SYSTEM	2009	109,181		20	5,459	5,459	43,672	16
17	ALARM SYSTEM	2010	62,230		20	3,112	3,112	21,781	17
18	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBING	2010	3,230		20	162	162	1,131	18
19	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBING	2010	3,730		20	187	187	1,306	19
20	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBING	2010	3,230		20	162	162	1,131	20
21	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBING	2010	3,230		20	162	162	1,131	21
22	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBING	2010	3,230		20	162	162	1,131	22
23	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBING	2010	3,730		20	187	187	1,306	23
24	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBING	2010	3,230		20	162	162	1,131	24
25	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBING	2010	3,230		20	162	162	1,131	25
26	ALARM SYSTEM	2010	8,778		20	439	439	3,072	26
27	2018 Depreciation			83,760			(83,760)		27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,105,185	\$ 83,760		\$ 55,260	\$	\$ 490,377	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	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	27,706	710	20	710		1,717	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	1,477	237	20	74	(164)	591	9
10	Allocated from Aperion Care	2012	419	32	20	21	(11)	126	10
11	Allocated from Aperion Care	2013	178	20	20	9	(11)	45	11
12									12
13	Allocated from Chase Office LLC	2018	126		20	6	6	6	13
14	Allocated from Chase Office LLC	2017	6,413	454	20	321	(133)	641	14
15	Allocated from Chase Office LLC	2016	140,421	10,281	20	7,021	(3,259)	16,968	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)		\$ 176,740	\$ 11,734		\$ 8,162	\$ (3,572)	\$ 20,093	34

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 176,740	\$ 11,734		\$ 8,162	\$ (3,572)	\$ 20,093	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
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 176,740	\$ 11,734		\$ 8,162	\$ (3,572)	\$ 20,093	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	\$ 379,341	\$ 13,617	\$ 44,967	\$ 31,351	10	\$ 244,643	71
72	Current Year Purchases	15,715	699	1,395	696	10	1,395	72
73	Fully Depreciated Assets	417,327	8,721		(8,721)	10	417,327	73
74								74
75	TOTALS	\$ 812,383	\$ 23,037	\$ 46,363	\$ 23,326		\$ 663,366	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		CHRYSLER VAN	2009	\$ 10,320	\$	\$	\$	5	\$ 10,320	76
77		09' GMAC SAVANA	2009	37,763				5	37,763	77
78		GMC Savana 2015	2015	51,731		6,336	6,336	5	29,553	78
79		See Attached		11,934	451	1,869	1,418		4,742	79
80	TOTALS			\$ 111,748	\$ 451	\$ 8,205	\$ 7,754		\$ 82,379	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)	\$ 7,228,552	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 278,165	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 267,983	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (10,182)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,719,928	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. \_\_\_\_\_ /2019                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2020                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2021                      \$ \_\_\_\_\_

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized \_\_\_\_\_  
by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 16,101 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>3,285</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>564</u>	18
19					19
20					20
21	TOTAL		\$	\$ <u>3,849</u>	21

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

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

Facility Name & ID Number Aperion Care Chicago Heights, Llc # 0049940 Report Period Beginning: 01/01/18 Ending: 12/31/18  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 4,821	\$		\$ 4,821	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			269			269	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			17,216			17,216	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				4,681		4,681	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					250	125		375	13
14	TOTAL			\$		\$ 22,556	\$ 4,806		\$ 27,362	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 Chicago Heights, Llc**#      **0049940**Report Period Beginning:      **01/01/18**Ending:      **12/31/18****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of      **12/31/18**

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 606,388	\$ 690,246	1
2	Cash-Patient Deposits	4,234	4,234	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	1,319,516	1,476,174	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	121,763	121,763	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	2,894	294,518	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,054,795	\$ 2,586,935	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		813,733	13
14	Buildings, at Historical Cost		2,124,302	14
15	Leasehold Improvements, at Historical Cost	668,119	1,936,219	15
16	Equipment, at Historical Cost	700,634	1,025,947	16
17	Accumulated Depreciation (book methods)	(933,845)	(2,758,303)	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>	14,496,474	19,059,303	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 14,931,382	\$ 22,201,201	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 16,986,177	\$ 24,788,136	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 763,129	\$ 763,129	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,903,040	1,903,040	29
30	Accrued Salaries Payable	294,442	294,442	30
31	Accrued Taxes Payable (excluding real estate taxes)	10,415	10,415	31
32	Accrued Real Estate Taxes(Sch.IX-B)		679,884	32
33	Accrued Interest Payable	9,928	93,640	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36				36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 2,980,954	\$ 3,744,550	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	20,538	20,538	39
40	Mortgage Payable		14,665,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>	7,232,587	125,000	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 7,253,125	\$ 14,810,538	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 10,234,079	\$ 18,555,088	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 6,752,098	\$ 6,233,048	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 16,986,177	\$ 24,788,136	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>5,484,845</b>	<b>1</b>
2	Restatements (describe):		2
3	<u>Bad Debt Expense</u>	159,458	3
4	<u>Rounding</u>	1	4
5			5
6	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>5,644,304</b>	<b>6</b>
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	1,757,794	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	(650,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>1,107,794</b>	<b>17</b>
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>6,752,098</b>	<b>24</b> *

\* 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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 15,444,823	1
2	Discounts and Allowances for all Levels	(5,002,667)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 10,442,156	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	10,829	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 10,829	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	2,011	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 2,011	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	38,518	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 38,518	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 10,493,514	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,427,154	31
32	Health Care	2,510,516	32
33	General Administration	1,950,549	33
<b>B. Capital Expense</b>			
34	Ownership	2,275,102	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	39,462	35
36	Provider Participation Fee	532,937	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 8,735,720	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	1,757,794	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 1,757,794	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,202,117	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify) <u>Insurance</u>	7,003	47
48	Other-(specify) <u>Managed Care</u>	9,233,036	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 10,442,156	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 Chicago Heights, Llc

# 0049940

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,816	2,080	\$ 99,921	\$ 48.04	1
2	Assistant Director of Nursing	1,968	2,080	57,394	27.59	2
3	Registered Nurses	6,432	7,144	235,634	32.98	3
4	Licensed Practical Nurses	22,156	23,866	668,544	28.01	4
5	CNAs & Orderlies	33,321	36,064	437,081	12.12	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,882	8,701	143,063	16.44	8
9	Activity Director	1,776	1,886	38,564	20.45	9
10	Activity Assistants	7,794	8,478	78,248	9.23	10
11	Social Service Workers	31,108	33,745	598,544	17.74	11
12	Dietician					12
13	Food Service Supervisor	1,976	2,080	52,660	25.32	13
14	Head Cook	4,158	4,510	52,180	11.57	14
15	Cook Helpers/Assistants	13,252	14,203	142,705	10.05	15
16	Dishwashers					16
17	Maintenance Workers	3,341	3,848	99,774	25.93	17
18	Housekeepers	31	31	1,315	42.42	18
19	Laundry					19
20	Administrator	1,960	2,080	117,172	56.33	20
21	Assistant Administrator	360	360	14,547	40.41	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,533	8,222	168,455	20.49	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	146,864	159,378	\$ 3,005,801 *	\$ 18.86	34

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

\*\* See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 14,030	01-03	35
36	Medical Director	122	7,200	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	48,547	10-03	38
39	Pharmacist Consultant	per unit	19,474	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	51	3,264	11-03	44
45	Social Service Consultant	51	3,232	12-03	45
46	Other(specify)				46
47	Psychiatric MD	55	11,000	10-03	47
48					48
49	TOTAL (lines 35 - 48)	279	\$ 106,747		49

C. CONTRACT NURSES

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

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries			D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Jessica Gardner	Administrator		\$ 117,172	Workers' Compensation Insurance	\$ 95,124	IDPH License Fee	\$	
Dobbins Tamara	Asst. Administrator		14,547	Unemployment Compensation Insurance	42,678	Advertising: Employee Recruitment	22	
				FICA Taxes	224,246	Health Care Worker Background Check		
				Employee Health Insurance	(470)	(Indicate # of checks performed <u>101</u> )	1,010	
				Employee Meals	7,091	Patient Background Checks	3,735	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	31,222	
				401K Expense	969	Licenses & Permits	2,583	
				Employee Physicals	2,640	Allocated from Aperion Care	10,963	
				Other Employee Benefits	19,428	Allocated from Aperion Consulting	2,180	
						See Supplemental Schedule	2,428	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 131,719			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 54,143	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Aperion Care - Management Fees			\$ 410,882				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 410,882				Seminar Expense	7,116
C. Professional Services							Allocated from Aperion Care	2,898
Vendor/Payee	Type		Amount				Allocated from Aperion Consulting	559
Marcum LLP	Accounting		\$ 23,690				See Supplemental Schedule	148
ProPay HR	Payroll Processing		19,041				Entertainment Expense	( )
Various - See Attached	Legal Fees		386				(agree to Sch. V, line 24, col. 8)	
Aperion Care	Home Office Expense		10,452				TOTAL	\$ 10,721
Aperion Financial	Home Office Expense		94,071					
Creative Technology Solutions	IT Consulting		11,690					
PointClickCare	EMR / Billing Software		54,399					
DGTell	Surveillance		2,346					
Ability	Healthcare Software		4,344					
Aperion Care	Data Processing		25,487					
GCHMO	Managed Care Consulting		9,200					
See Supplemental Schedule			16,750					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 271,856	TOTAL		\$		

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name & ID Number Aperion Care Chicago Heights, Llc# 0049940

Report Period Beginning:

01/01/18Ending: 12/31/18**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. HCCI \$36,370
- (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. \$ 2,052 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. \$ 532,937  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 7,091 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
g. **Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees