

Facility Name & ID Number Aperion Care Elgin, Llc

0054031 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	<u>52</u>	Skilled (SNF)	<u>102</u>	<u>37,230</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>50</u>	Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>102</u>	TOTALS	<u>102</u>	<u>37,230</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>7,337</u>	<u>1,090</u>	<u>23,976</u>	<u>32,403</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>7,337</u>	<u>1,090</u>	<u>23,976</u>	<u>32,403</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.03%

D. How many bed reserve days during this year were paid by the Department? None (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES NO

I. On what date did you start providing long term care at this location?
Date started 12/01/2015

J. Was the facility purchased or leased after January 1, 1978?
YES Date 12/01/2015 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 102 and days of care provided 2,995

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 Elgin, Llc # 0054031 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	295,464	17,124	13,430	326,018		326,018	(1,122)	324,896		1
2	Food Purchase		182,481		182,481	(2,015)	180,466	40	180,506		2
3	Housekeeping	167,026	33,413		200,439		200,439		200,439		3
4	Laundry		306	88,626	88,932		88,932	(2,065)	86,867		4
5	Heat and Other Utilities			88,627	88,627		88,627	(3,674)	84,953		5
6	Maintenance	109,115	17,086	53,325	179,526		179,526	24,405	203,931		6
7	Other (specify):*							2,702	2,702		7
8	TOTAL General Services	571,605	250,410	244,008	1,066,023	(2,015)	1,064,008	20,285	1,084,293		8
	B. Health Care and Programs										
9	Medical Director			24,000	24,000		24,000		24,000		9
10	Nursing and Medical Records	1,787,574	124,650	45,384	1,957,608		1,957,608	(1,366)	1,956,242		10
10a	Therapy	78,426			78,426		78,426		78,426		10a
11	Activities	117,936	11,318	2,664	131,918		131,918		131,918		11
12	Social Services	178,958		2,541	181,499		181,499		181,499		12
13	CNA Training										13
14	Program Transportation			1,036	1,036		1,036		1,036		14
15	Other (specify):*							4,346	4,346		15
16	TOTAL Health Care and Programs	2,162,894	135,968	75,625	2,374,487		2,374,487	2,980	2,377,467		16
	C. General Administration										
17	Administrative	130,183		314,650	444,833		444,833	(266,590)	178,243		17
18	Directors Fees										18
19	Professional Services			176,695	176,695	(23)	176,672	(9,206)	167,466		19
20	Dues, Fees, Subscriptions & Promotions			57,665	57,665		57,665	(34,402)	23,263		20
21	Clerical & General Office Expenses	159,296		186,283	345,579		345,579	(23,530)	322,049		21
22	Employee Benefits & Payroll Taxes			554,270	554,270	2,015	556,285		556,285		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,921	3,921		3,921	1,681	5,602		24
25	Other Admin. Staff Transportation			635	635		635	5,343	5,978		25
26	Insurance-Prop.Liab.Malpractice			181,032	181,032		181,032	1,641	182,673		26
27	Other (specify):*							20,362	20,362		27
28	TOTAL General Administration	289,479		1,475,151	1,764,630	1,992	1,766,622	(304,701)	1,461,920		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,023,978	386,378	1,794,784	5,205,140	(23)	5,205,117	(281,436)	4,923,681		29

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

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

Facility Name & ID Number

Aperion Care Elgin, Llc

#0054031

Report Period Beginning:

01/01/18

Ending:

12/31/18

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			83,785	83,785		83,785	45,967	129,752			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			35,525	35,525		35,525	(11,880)	23,645			32
33	Real Estate Taxes			81,244	81,244	23	81,267	1,128	82,395			33
34	Rent-Facility & Grounds			616,657	616,657		616,657	(30,000)	586,657			34
35	Rent-Equipment & Vehicles			10,566	10,566		10,566	2,896	13,462			35
36	Other (specify):*											36
37	TOTAL Ownership			827,777	827,777	23	827,800	8,111	835,911			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		138,514	510,665	649,179		649,179	(37,694)	611,485			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			233,871	233,871		233,871		233,871			42
43	Other (specify):*			18,992	18,992		18,992	(18,992)				43
44	TOTAL Special Cost Centers		138,514	763,528	902,042		902,042	(56,686)	845,356			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,023,978	524,892	3,386,089	6,934,959	(0)	6,934,959	(330,011)	6,604,948			45

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

Aperion Care Elgin, Llc

ID# 0054031

Report Period Beginning: 01/01/18

Ending: 12/31/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Advertising/Marketing Expense	\$ (15,896)	43	1
2	Promotional Products	(3,096)	43	2
3	Bank Charges	(3,429)	21	3
4	Theft & Damage Loss	(46)	21	4
5	Non-Allowable Professional Fees	(1,803)	19	5
6	Additional R&M	23,293	06	6
7	Capitalized R&M	(3,838)	06	7
8	PAC Dues	(3,315)	20	8
9	Non-Allowable Legal Expense	(10,024)	19	9
10	Collections	(8,081)	19	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(26,235)		49

Aperion Care Elgin, Llc

ID# 0054031

Report Period Beginning: 01/01/18

Ending: 12/31/18

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Elgin, Llc# 0054031

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary				(1,122)								(1,122)	1
2	Food Purchase	(61)		101									40	2
3	Housekeeping													3
4	Laundry									(2,065)			(2,065)	4
5	Heat and Other Utilities	(4,513)					839						(3,674)	5
6	Maintenance	19,455		1,793	1,341		1,816						24,405	6
7	Other (specify):*			167	2,224		311						2,702	7
8	TOTAL General Services	14,881		2,061	2,442		2,966			(2,065)			20,285	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			9,991	(11,357)								(1,366)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			1,016	3,330								4,346	15
16	TOTAL Health Care and Programs			11,007	(8,027)								2,980	16
	C. General Administration													
17	Administrative			(266,590)									(266,590)	17
18	Directors Fees													18
19	Professional Services	(19,908)		8,290	1,927	4,970	540		(5,025)				(9,206)	19
20	Fees, Subscriptions & Promotions	(41,662)		5,112	1,016	1,123	9						(34,402)	20
21	Clerical & General Office Expenses	(151,769)		30,396	2,517	93,648	1,678						(23,530)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,351	261	69							1,681	24
25	Other Admin. Staff Transportation			5,143	172	28							5,343	25
26	Insurance-Prop.Liab.Malpractice			1,641									1,641	26
27	Other (specify):*			9,815	241	10,306							20,362	27
28	TOTAL General Administration	(213,339)		(204,842)	6,134	110,144	2,227		(5,025)				(304,701)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(198,458)		(191,774)	550	110,144	5,193		(5,025)	(2,065)			(281,436)	29

STATE OF ILLINOIS

Facility Name & ID Number Aperion Care Elgin, Llc# 0054031

Report Period Beginning:

01/01/18

Ending:

Summary B

12/31/18

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	33,609		1,318	238	242	10,560						45,967	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(21,238)		6,289	12		3,057						(11,880)	32
33	Real Estate Taxes						1,128						1,128	33
34	Rent-Facility & Grounds						(30,000)						(30,000)	34
35	Rent-Equipment & Vehicles			1,532	263	271	830						2,896	35
36	Other (specify):*													36
37	TOTAL Ownership	12,371		9,139	513	513	(14,425)						8,111	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(37,694)					(37,694)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(18,992)											(18,992)	43
44	TOTAL Special Cost Centers	(18,992)						(37,694)					(56,686)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(205,079)		(182,635)	1,063	110,657	(9,233)	(37,694)	(5,025)	(2,065)			(330,011)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

Facility Name & ID Number Aperion Care Elgin, Llc# 0054031Report 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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2	FOOD	\$	APERION CARE, INC.		\$ 101	\$ 101	15
16	V	6	MAINTENANCE SALARY		APERION CARE, INC.		1,639	1,639	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.		154	154	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.		167	167	18
19	V	10	NURSING & MEDICAL RECORDS		APERION CARE, INC.		3	3	19
20	V	10	SALARY- NURSE		APERION CARE, INC.		9,988	9,988	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.		1,016	1,016	21
22	V	17	ADMINISTRATIVE SALARIES		APERION CARE, INC.		48,060	48,060	22
23	V	19	PROFESSIONAL FEES		APERION CARE, INC.		8,290	8,290	23
24	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.		5,112	5,112	24
25	V	21	CLERICAL SALARY		APERION CARE, INC.		28,851	28,851	25
26	V	21	CLERICAL & GENERAL		APERION CARE, INC.		1,545	1,545	26
27	V	24	SEMINARS		APERION CARE, INC.		1,351	1,351	27
28	V	25	AUTO AND TRAVEL		APERION CARE, INC.		5,143	5,143	28
29	V	26	INSURANCE		APERION CARE, INC.		1,641	1,641	29
30	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.		9,815	9,815	30
31	V	30	DEPRECIATION		APERION CARE, INC.		1,318	1,318	31
32	V	32	INTEREST		APERION CARE, INC.		6,289	6,289	32
33	V	35	AUTO LEASE		APERION CARE, INC.		1,532	1,532	33
34	V	17	MANAGEMENT FEE	314,650	APERION CARE, INC.			(314,650)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 314,650			\$ 132,015	\$ * (182,635)	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>		\$ 12,308	\$	12,308	15
16	V	<u>6</u> MAINTENANCY SALARY		<u>APERION CONSULTING, LLC</u>		7,843		7,843	16
17	V	<u>7</u> EMP. BEN.-GEN. SERV. & DIETARY		<u>APERION CONSULTING, LLC</u>		2,224		2,224	17
18	V	<u>10</u> SALARY NURSE		<u>APERION CONSULTING, LLC</u>		29,765		29,765	18
19	V	<u>15</u> PAYROLL TAXES/GROUP INSURANCE		<u>APERION CONSULTING, LLC</u>		3,330		3,330	19
20	V	<u>19</u> PROFESSIONAL FEES		<u>APERION CONSULTING, LLC</u>		1,927		1,927	20
21	V	<u>20</u> FEES, SUBSCRIPTIONS		<u>APERION CONSULTING, LLC</u>		1,016		1,016	21
22	V	<u>21</u> CLERICAL & GENERAL		<u>APERION CONSULTING, LLC</u>		2,517		2,517	22
23	V	<u>24</u> SEMINARS		<u>APERION CONSULTING, LLC</u>		261		261	23
24	V	<u>25</u> AUTO AND TRAVEL		<u>APERION CONSULTING, LLC</u>		172		172	24
25	V	<u>27</u> PAYROLL TAXES/GROUP INSURANCE		<u>APERION CONSULTING, LLC</u>		241		241	25
26	V	<u>30</u> DEPRECIATION		<u>APERION CONSULTING, LLC</u>		238		238	26
27	V	<u>32</u> INTEREST		<u>APERION CONSULTING, LLC</u>		12		12	27
28	V	<u>35</u> AUTO LEASE		<u>APERION CONSULTING, LLC</u>		263		263	28
29	V								29
30	V								30
31	V								31
32	V	<u>10</u> RN CONSULTING	41,122	<u>APERION CONSULTING, LLC</u>				(41,122)	32
33	V	<u>06</u> PAINTER		<u>APERION CONSULTING, LLC</u>					33
34	V	<u>01</u> DIETICIAN	13,430	<u>APERION CONSULTING, LLC</u>				(13,430)	34
35	V	<u>06</u> PROJECT MANAGER	6,502	<u>APERION CONSULTING, LLC</u>				(6,502)	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 61,055			\$ 62,117	\$ *	1,063	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		4,970	\$	4,970	15
16	V	20	FEES, SUBSCRIPTIONS	APERION FINANCIAL, LLC		1,123		1,123	16
17	V	21	CLERICAL & GENERAL	APERION FINANCIAL, LLC		93,648		93,648	17
18	V	24	SEMINARS	APERION FINANCIAL, LLC		69		69	18
19	V	25	AUTO AND TRAVEL	APERION FINANCIAL, LLC		28		28	19
20	V	27	EMP. BEN.-GEN. ADMIN.	APERION FINANCIAL, LLC		10,306		10,306	20
21	V	30	DEPRECIATION	APERION FINANCIAL, LLC		242		242	21
22	V	35	EQUIPMENT RENTAL	APERION FINANCIAL, LLC		271		271	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V	19	HOME OFFICE EXPENSE	APERION FINANCIAL, LLC					31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$			\$ 110,657	\$ *	110,657	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		\$ 839	\$	839	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,816		1,816	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		311		311	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		540		540	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		9		9	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,678		1,678	20
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		10,560		10,560	21
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		3,057		3,057	22
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		1,128		1,128	23
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		830		830	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V	34 RENTAL INCOME	30,000	CHASE OFFICE, LLC				(30,000)	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 30,000			\$ 20,767	\$ *	(9,233)	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	\$ 503,926	Renewal Rehab		\$ 466,232	\$ (37,694)	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		\$ 503,926			\$ 466,232	\$ * (37,694)	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	\$ 19,193	Propay HR LLC		\$ 14,168	\$ (5,025)	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		\$ 19,193			\$ 14,168	\$ * (5,025)	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	\$ 88,626	EcoBrite Linen		\$ 86,561	\$ (2,065)	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		\$ 88,626			\$ 86,561	\$ * (2,065)	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	26 Insurance	\$ 132,490	Aperion Incorporated Cell		\$ 132,490	\$	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		\$ 132,490			\$ 132,490	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number

Aperion Care Elgin, Llc

0054031

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	Yosef Meystel Revocable Trust	21.50%	Aperion Care Angola	Angola, IN	Interbuild Construction	Chicago	Bldg Improvements	1
2	David Berkowitz Delta Trust	21.50%	Aperion Care Bloomington	Bloomington	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	2
3	David Berkowitz Revocable Trust	21.50%	Aperion Care Bridgeport	Bridgeport	Propay	Evanston	Payroll Services	3
4	Yosef Meystel Delta Trust	21.50%	Aperion Care Burbank	Burbank	Renewal Rehab	LIncolnwood	Therapy Services	4
5	Frederick Frankel	3.00%	Aperion Care Cairo	Cairo	Aperion Care, Inc.	LIncolnwood	Corporate Manager	5
6	Steven Turofsky	3.00%	Aperion Care Capitol	Capitol	Aperion Consulting, Inc.	LIncolnwood	Consulting Co.	6
7	Jeremy Boshes	3.00%	Aperion Care Chicago Heights	Chicago Heights	Aperion Financial, Inc.	LIncolnwood	Bookkeeping	7
8	Michelle Koder	3.00%	Aperion Care Demotte	Demotte, IN	Eco-Brite	Skokie	Laundry	8
9	Naftali Wilhelm	2.00%	Aperion Care Dolton	Dolton	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10			Aperion Care Evanston	Evanston	Pointe Property, LLC	Boston, MA	Property Management	10
11			Aperion Care Fairfield	Fairfield	Aperion Estates Peru	Peru, IN	ALF	11
12			Aperion Care Forest Park	Forest Park	Aperion Care Demotte	Demotte, IN	ALF	12
13			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ALF	13
14			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	14
15			Aperion Care Galesburg	Galesburg	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	15
16			Aperion Care Hidden Lake	St. Louis, MO	San Antonio Property, LLC	San Antonio, TX	Building Co.	16
17			Aperion Care Highwood	Highwood	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	17
18			Aperion Care International	Chicago	Aperion Incorporated Cell	Burlington, VT	Insurance	18
19			Aperion Care Jacksonville	Jacksonville				19
20			Aperion Care Kokomo	Kokomo, IN				20
21			Aperion Care Litchfield	Litchfield				21
22			Aperion Care Marion	Marion, IN				22
23			Aperion Care Marseilles	Marseilles				23
24			Aperion Care Mascoutah	Mascoutah				24
25			Aperion Care Midlothian	Midlothian				25
26			Aperion Care Moline	East Moline				26
27			Aperion Care Morton Terrace	Morton				27
28			Aperion Care Morton Villa	Morton				28
29			Aperion Care Oak Lawn	Oak Lawn				29
30			Aperion Care Olney	Olney				30

Facility Name & ID Number

Aperion Care Elgin, Llc

0054031

Report Period Beginning:

01/01/18

Ending:

12/31/18

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	0.92	2.31%	Alloc Salary	\$ 5,780	17-7	1	
2	Jay Meystel	Relative	Clerical	0.00%	See Attached	0.46	1.16%	Alloc Salary	714	21-7	2	
3	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.13	3.07%	Alloc Salary	406	21-7	3	
4	David Berkowitz	Relative	Administrative	0.00%	See Attached	0.92	2.31%	Alloc Salary	5,780	17-7	4	
5	Fred Frankel	Owner	Administrative	3.00%	See Attached	0.92	2.31%	Alloc Salary	5,200	17-7	5	
6	Steve Turofsky	Owner	Administrative	3.00%	See Attached	0.92	2.31%	Alloc Salary	4,769	17-7	6	
7	Nosson Factor	Relative	Clerical	0.00%	See Attached	0.43	3.07%	Alloc Salary	194	21-7	7	
8	Michelle Koder	Owner	Nursing	3.00%	See Attached	0.92	2.31%	Alloc Salary	3,059	10-7	8	
9	Naftali Wihelm	Owner	Clerical	2.00%	See Attached	0.90	2.31%	Alloc Salary	5,780	21-7	9	
10	Elisheva Adest	Relative	Clerical	0.00%	See Attached	0.36	1.54%	Alloc Salary	286	21-7	10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 31,968		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 Elgin, Llc

0054031

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 () _____

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
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 Elgin, Llc

0054031

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

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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	\$ 32,403	\$ 101	1
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	32,403	1,639	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	32,403	154	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,401,635	55	5,656	32,403	167	4
5	10	NURSING & MEDICAL RECOR	ACTUAL CENSUS	1,401,635	55	128	32,403	3	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	32,403	9,988	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,401,635	55	42,957	32,403	1,016	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	32,403	48,060	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	32,403	8,290	9
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	32,403	5,112	10
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	32,403	28,851	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	32,403	1,545	12
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	32,403	1,351	13
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	32,403	5,143	14
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	32,403	1,641	15
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	32,403	9,815	16
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	32,403	1,318	17
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	32,403	6,289	18
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	32,403	1,532	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 5,718,302	\$ 3,836,913		\$ 132,015	25

Facility Name & ID Number Aperion Care Elgin, Llc

0054031

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 CONSULTING, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-3800

Fax Number

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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	\$ 32,403	\$ 12,308	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	32,403	7,843	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,401,635	55	81,117	32,403	2,224	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	1,640,760	29,765	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	183,437	32,403	3,330	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360	32,403	1,927	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964	32,403	1,016	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	81,823	2,517	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275	32,403	261	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427	32,403	172	10
11	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	9,636	32,403	241	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275	32,403	238	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508	32,403	12	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374	32,403	263	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	\$ 62,117	25

Facility Name & ID Number Aperion Care Elgin, Llc

0054031

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

APERION FINANCIAL, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-3800

Fax Number

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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	32,403	4,970	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576	32,403	1,123	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	93,648	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987	32,403	69	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197	32,403	28	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805	32,403	10,306	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463	32,403	242	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738	32,403	271	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		\$ 110,657	25

Facility Name & ID Number Aperion Care Elgin, Llc

0054031

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

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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	\$ 32,403	\$ 839	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	32,403	1,816	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	32,403	311	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	32,403	540	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	32,403	9	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	32,403	1,678	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	32,403	10,560	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	32,403	3,057	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	32,403	1,128	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	32,403	830	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	\$	\$ 20,767	25

Facility Name & ID Number Aperion Care Elgin, Llc

0054031

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Renewal Rehab

Street Address

7358 N. Lincoln Ave., Suite 160

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

(847) 938-8750

Fax Number

(847) 410-9720

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	55	\$	\$		\$ 466,232	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				\$	\$		\$ 466,232	25

Facility Name & ID Number Aperion Care Elgin, Llc

0054031

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

ProPay HR LLC

Street Address

2201 W. Main St

City / State / Zip Code

Evanston, Illinois 60202

Phone Number

(847) 905-3268

Fax Number

()

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 14,168	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				\$	\$		\$ 14,168	25

Facility Name & ID Number Aperion Care Elgin, Llc

0054031

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

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		\$	\$		\$ 86,561	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				\$	\$		\$ 86,561	25

Facility Name & ID Number Aperion Care Elgin, Llc

0054031

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		\$	\$		\$ 132,490	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				\$	\$		\$ 132,490	25

Facility Name & ID Number Aperion Care Elgin, Llc

0054031

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 Elgin, Llc

0054031

Report Period Beginning:

01/01/18

Ending:

12/31/18

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1																				
2																				
3																				
4																				
5																				
Working Capital																				
6	CIBC Bank USA	X	Line of Credit				590,738			34,919										
7	Lease Admin Center	X	Note Payable				6,981													
8	See Supplemental Schedule									9,964										
9	TOTAL Facility Related					\$	597,719			\$ 44,883										
B. Non-Facility Related*																				
10	Interest Income	X								(21,238)										
11																				
12																				
13																				
14	TOTAL Non-Facility Related					\$				\$ (21,238)										
15	TOTALS (line 9+line14)					\$	597,719			\$ 23,645										

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 Elgin, Llc COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0054031

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>06-15-176-011</u>	<u>Long Term Care Property</u>	\$ <u>78,596.86</u>	\$ <u>78,596.86</u>
2. <u>06-15-176-043</u>	<u>Long Term Care Property</u>	\$ <u>1,013.62</u>	\$ <u>1,013.62</u>
3. <u>06-15-176-044</u>	<u>Long Term Care Property</u>	\$ <u>5,518.20</u>	\$ <u>5,518.20</u>
4. <u>10-27-307-027-0000</u>	<u>Allocated From Chase Office</u>	\$ <u>45,392.90</u>	\$ <u>1,049.39</u>
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>130,521.58</u></u>	\$ <u><u>86,178.07</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 Elgin, Llc COUNTY Kane
 FACILITY IDPH LICENSE NUMBER 0054031
 CONTACT PERSON REGARDING THIS REPORT _____
 TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

A. Summary of Real Estate Tax Cost

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

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

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

Facility Name & ID Number Aperion Care Elgin, Llc

0054031

Report Period Beginning:

01/01/18 Ending:

12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: _____ B. General Construction Type: Exterior _____ Frame _____ Number of Stories _____

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$	1
2	<u>Allocated from Chase Office LLC</u>			<u>1,435</u>	2
3	TOTALS			\$ 1,435	3

Facility Name & ID Number Aperion Care Elgin, Llc

0054031

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					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9					
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation					
37		\$	\$		\$	\$	\$	37				
38								38				
39								39				
40								40				
41								41				
42								42				
43								43				
44								44				
45								45				
46								46				
47								47				
48								48				
49								49				
50								50				
51								51				
52								52				
53								53				
54								54				
55								55				
56								56				
57								57				
58								58				
59								59				
60								60				
61								61				
62								62				
63								63				
64								64				
65								65				
66								66				
67								67				
68			82,412	5,472		3,806	(1,666)	9,369				
69				83,785			(83,785)					
70		\$	82,412	\$	89,257	\$	3,806	\$	(85,451)	\$	9,369	70

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

Facility Name & ID Number Aperion Care Elgin, Llc# 0054031

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	Totals from Page 12A, Carried Forward		\$ 82,412	\$ 89,257		\$ 3,806	\$ (85,451)	\$ 9,369	1
2	32 Channel Security System With Cameras	2016	10,757		20	538	538	1,614	2
3	Seco Refrigeration (Compression)	2016	3,376		20	169	169	464	3
4	Alarm	2016	7,062		20	353	353	794	4
5	Roof Replacement (94,220)	2016	74,848		20	3,742	3,742	8,264	5
6	Installation Of Cat5E Cable	2016	6,535		20	327	327	980	6
7	Landscaping - Side Of Courtyard	2016	6,974		20	349	349	843	7
8	Sprinkler System - Installed Compressor & Replaced Piping	2016	5,595		20	280	280	816	8
9	Window Replacement - Main Floor (106,242)	2017	101,238		20	5,062	5,062	10,124	9
10	Phone System & Cable-Nurses Station,Admin Office,Boiler Room	2017	3,034		20	152	152	265	10
11	Lobby,Dining,Therapy-Walls/Roof/Fire Alarm/Plumbing (5700)	2017	5,432		20	272	272	362	11
12	Alarm System	2017	8,210		20	411	411	547	12
13	Alarm System	2017	5,269		20	263	263	329	13
14	Two Nursing Stations - Quartz Countertops	2017	16,000		20	800	800	933	14
15	Boiler Repair - Tubes & Smokebox	2017	2,972		20	149	149	161	15
16	Remove/Install Leaking Tubes In Boiler	2018	2,972		20	149	149	149	16
17	Replace Pipes Underground	2018	4,561		20	228	228	228	17
18	New Pt Gym,Lobby,Reception,Entrwyway,Dining Rm,Corridor,Offic	2018	21,187		20	1,059	1,059	1,059	18
19	Boiler Replacement	2018	25,080		20	1,254	1,254	1,254	19
20	Window Treatments - Shades - Dining Room, Office Therapy Room	2018	2,750		20	138	138	138	20
21	Boiler - Fix Leaking Gas Manifold	2018	3,838		20	192	192	192	21
22	Sign Installation And Brass Allo - Admin, Don, Pt, Ot, Various Ro	2018	10,465		20	523	523	523	22
23	Permit For Construction	2018	6,300		20	315	315	315	23
24	Contruction Project Management	2018	92,100		20	4,605	4,605	4,605	24
25	Interior Remodel - Architectual Services, Interior Design	2018	137,738		20	6,887	6,887	6,887	25
26	Lobby/front entryway/front offices/reception - new wall/ceiling lavo	2018			20				26
27	plumbing, electrical. PT gym - framing, plumbing, mechanicals, ele	2018	1,499,975		20	76,068	76,068	76,068	27
28	New Pt Gym, Overhaul - Architectual Services, Interior Design	2018	20,965		20	1,048	1,048	1,048	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,167,645	\$ 89,257		\$ 109,137	\$ 19,880	\$ 128,332	34

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

Facility Name & ID Number Aperion Care Elgin, Llc

0054031

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		\$ 2,167,645	\$ 89,257		\$ 109,137	\$ 19,880	\$ 128,332	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,167,645	\$ 89,257		\$ 109,137	\$ 19,880	\$ 128,332	34

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

Facility Name & ID Number Aperion Care Elgin, Llc

0054031

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,167,645	\$ 89,257		\$ 109,137	\$ 19,880	\$ 128,332	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,167,645	\$ 89,257		\$ 109,137	\$ 19,880	\$ 128,332	34

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

Facility Name & ID Number Aperion Care Elgin, Llc

0054031

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,167,645	\$ 89,257		\$ 109,137	\$ 19,880	\$ 128,332	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 2,167,645	\$ 89,257		\$ 109,137	\$ 19,880	\$ 128,332	34

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

Facility Name & ID Number Aperion Care Elgin, Llc

0054031

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	12,919	331	20	331		801	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	689	111	20	34	(76)	275	9
10	Allocated from Aperion Care	2012	195	15	20	10	(5)	59	10
11	Allocated from Aperion Care	2013	83	9	20	4	(5)	21	11
12									12
13	Allocated from Chase Office LLC	2018	59		20	3	3	3	13
14	Allocated from Chase Office LLC	2017	2,990	212	20	150	(62)	299	14
15	Allocated from Chase Office LLC	2016	65,477	4,794	20	3,274	(1,520)	7,912	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)		\$ 82,412	\$ 5,472		\$ 3,806	\$ (1,666)	\$ 9,369	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 12H, Carried Forward		\$ 82,412	\$ 5,472		\$ 3,806	\$ (1,666)	\$ 9,369	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
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 82,412	\$ 5,472		\$ 3,806	\$ (1,666)	\$ 9,369	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	\$ 112,025	\$ 6,349	\$ 11,291	\$ 4,941	10	\$ 23,510	71
72	Current Year Purchases	90,569	326	9,057	8,731	10	9,057	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 202,594	\$ 6,675	\$ 20,347	\$ 13,672		\$ 32,566	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care	1900	\$ 773	\$ 117	\$ 155	\$ 37	5	\$ 502	76
77		Allocated from Aperion Consultin	1900	564	93	113	20	5	451	77
78										78
79										79
80	TOTALS			\$ 1,337	\$ 210	\$ 267	\$ 57		\$ 953	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)	\$ 2,373,011	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 96,142	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 129,751	83**
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 33,609	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 161,852	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: SEGULA PROPERTIES/CHASE

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:		<u>102</u>		\$ <u>586,657</u>			3
4	Additions							4
5								5
6								6
7	TOTAL		<u>102</u>		\$ <u>586,657</u>			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: \$ 11,667 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> </u>	\$ <u>1,532</u>	17
18	<u>Allocated From Aperion Consulting</u>		\$ <u> </u>	\$ <u>263</u>	18
19			\$ <u> </u>	\$ <u> </u>	19
20			\$ <u> </u>	\$ <u> </u>	20
21	TOTAL		\$ <u> </u>	\$ <u>1,795</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 Elgin, Llc # 0054031 Report Period Beginning: 01/01/18 Ending: 12/31/18
 XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 204,329	\$		\$ 204,329	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			85,168			85,168	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			214,428			214,428	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				105,397		105,397	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					6,740	33,117		39,857	13
14	TOTAL			\$		\$ 510,665	\$ 138,514		\$ 649,179	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 Elgin, Llc**

0054031

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

Ending: **12/31/18**

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/18**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 100	\$	1
2	Cash-Patient Deposits	1,500		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	676,344		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	95,849		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	218,026		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 991,819	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	2,072,652		15
16	Equipment, at Historical Cost	226,463		16
17	Accumulated Depreciation (book methods)	(132,571)		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>	119,293		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,285,837	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,277,656	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 639,851	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	597,719		29
30	Accrued Salaries Payable	285,734		30
31	Accrued Taxes Payable (excluding real estate taxes)	7,979		31
32	Accrued Real Estate Taxes(Sch.IX-B)	85,129		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,616,412	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See Attached Schedule</u>	1,621,756		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,621,756	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,238,168	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 39,488	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,277,656	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (164,700)	1
2	Restatements (describe):		2
3	<u>Bad Debt Expense</u>	(65,000)	3
4	<u>Rounding</u>	3	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (229,697)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	269,185	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	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 269,185	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 39,488	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care Elgin, Llc# 0054031Report Period Beginning: 01/01/18Ending: 12/31/18**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 7,425,792	1
2	Discounts and Allowances for all Levels	(420,393)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,005,399	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	171,048	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 171,048	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,401	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	87	19
20	Radiology and X-Ray	160	20
21	Other Medical Services	4,811	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 6,459	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	21,238	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 21,238	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,204,144	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,066,023	31
32	Health Care	2,374,487	32
33	General Administration	1,764,630	33
B. Capital Expense			
34	Ownership	827,777	34
C. Ancillary Expense			
35	Special Cost Centers	668,171	35
36	Provider Participation Fee	233,871	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,934,959	40
41	Income before Income Taxes (line 30 minus line 40)**	269,185	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 269,185	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,293,119	44
45	Private Pay - Net Inpatient Revenue	243,872	45
46	Medicare - Net Inpatient Revenue	1,660,886	46
47	Other-(specify) <u>Insurance/Managed Care</u>	3,807,522	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,005,399	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 Elgin, Llc

0054031

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	1,939	2,080	\$ 111,989	\$ 53.84	1
2	Assistant Director of Nursing	390	417	16,620	39.86	2
3	Registered Nurses	17,107	18,276	579,892	31.73	3
4	Licensed Practical Nurses	16,486	17,483	451,177	25.81	4
5	CNAs & Orderlies	42,183	44,444	607,095	13.66	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,231	2,458	78,426	31.91	8
9	Activity Director	1,912	2,064	33,493	16.23	9
10	Activity Assistants	7,861	8,444	84,443	10.00	10
11	Social Service Workers	8,127	8,465	178,958	21.14	11
12	Dietician					12
13	Food Service Supervisor	2,264	2,553	77,762	30.46	13
14	Head Cook					14
15	Cook Helpers/Assistants	13,539	14,879	217,702	14.63	15
16	Dishwashers					16
17	Maintenance Workers	3,872	4,160	109,115	26.23	17
18	Housekeepers	12,015	12,923	167,026	12.92	18
19	Laundry					19
20	Administrator	1,760	1,966	119,510	60.79	20
21	Assistant Administrator	344	344	10,673	31.03	21
22	Other Administrative					22
23	Office Manager	368	416	12,260	29.47	23
24	Clerical	8,596	8,778	147,036	16.75	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,074	1,289	20,801	16.14	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	142,068	151,439	\$ 3,023,978 *	\$ 19.97	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	\$ 13,430	01-03	35
36	Medical Director	81	24,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	41,122	10-03	38
39	Pharmacist Consultant	993	4,262	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	48	2,664	11-03	44
45	Social Service Consultant	39	2,541	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,161	\$ 88,019		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	
Jamie Lloyd	Administrator	0	\$ 94,787	Workers' Compensation Insurance	\$ #REF!	IDPH License Fee	\$ 3,980	
David Jesse Glat	Administrator	0	24,722	Unemployment Compensation Insurance	51,384	Advertising: Employee Recruitment	434	
David Jesse Glat	Asst. Admin.	0	10,673	FICA Taxes	224,806	Health Care Worker Background Check		
				Employee Health Insurance	84,485	(Indicate # of checks performed)		
				Employee Meals	2,870	Patient Background Checks	177 1,770	
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	7,919	
				401K Expense	5,610	Licenses & Permits	1,900	
				Employee Physicals	400	Allocated From Aperion Care	5,112	
				Other Employee Benefits	15,067	Allocated From Aperion Consulting	1,016	
						See Supplemental Schedule	1,132	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 130,183	TOTAL (agree to Schedule V, line 22, col.8)	\$ #REF!	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 23,263	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees - Aperion Care			\$ 314,650				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 314,650	TOTAL		\$	Seminar Expense	3,921
C. Professional Services							Allocated From Aperion Care	
Vendor/Payee	Type		Amount				1,351	
See Attached	Legal Fees		\$ 30,334				Allocated From Aperion Consulting	
Marcum LLP	Accounting		23,948				261	
Propay HR	Payroll Processing		19,193				Allocated From Aperion Financial	
Propay HR	Payroll Processing		19,193				69	
PointClickCare	EMR/ Billing Software		36,291				Entertainment Expense	
PointClickCare	EMR/ Billing Software		36,291				()	
Creative Technology Solutions	IT Consulting		11,817				(agree to Sch. V, line 24, col. 8)	
Creative Technology Solutions	IT Consulting		11,817				TOTAL	
Ability Network	Healthcare Software		4,555				\$ 5,602	
Ability Network	Healthcare Software		4,555					
Dgtell	Surveillance		828					
Dgtell	Surveillance		828					
Coms Interactive	Care Mngmt Software		8,199					
Coms Interactive	Care Mngmt Software		8,199					
Aperion Care	Data Processing		16,879					
Aperion Care	Data Processing		16,879					
GCHMO	Managed Care Consulting		7,500					
GCHMO	Managed Care Consulting		7,500					
MTS Consulting	Tax Consulting		833					
MTS Consulting	Tax Consulting		833					
See Supplemental Schedule			16,319					
See Supplemental Schedule			16,319					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 176,696					

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Elgin, Llc# 0054031

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 - \$6,630
- (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. \$ #REF! 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. \$ 233,871
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. \$ 2,870 Has any meal income been offset against related costs? Yes Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees