



Facility Name & ID Number Aperion Care International, Llc

# 0050187 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	218	Skilled (SNF)	218	79,570	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	218	TOTALS	218	79,570	7

**B. Census-For the entire report period.**

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	190	16	18,588	18,794	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	9,696	1,932	28,496	40,124	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,886	1,948	47,084	58,918	14

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.)** 74.05%

**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 10/1/2008

**J. Was the facility purchased or leased after January 1, 1978?**  
YES  Date 10/1/2008 NO

**K. Was the facility certified for Medicare during the reporting year?**  
YES  NO  If YES, enter number of beds certified 218 and days of care provided 18,588

Medicare Intermediary National Government Services

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name & ID Number Aperion Care International, Llc # 0050187 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	448,525	51,051	24,710	524,286		524,286	(2,331)	521,955		1
2	Food Purchase		326,538		326,538		326,538	77	326,615		2
3	Housekeeping	438,250	64,199	1,095	503,544		503,544		503,544		3
4	Laundry	28,244	8,971	238,142	275,357		275,357	(5,549)	269,808		4
5	Heat and Other Utilities			288,517	288,517		288,517	275	288,792		5
6	Maintenance	122,873	42,366	161,272	326,511		326,511	32,751	359,262		6
7	Other (specify):*							4,912	4,912		7
8	<b>TOTAL General Services</b>	1,037,892	493,125	713,736	2,244,753		2,244,753	30,136	2,274,889		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			39,000	39,000		39,000		39,000		9
10	Nursing and Medical Records	4,520,475	376,440	70,628	4,967,543		4,967,543	16,282	4,983,825		10
10a	Therapy	299,138			299,138		299,138		299,138		10a
11	Activities	236,957	10,056	874	247,887		247,887		247,887		11
12	Social Services	528,137		1,323	529,460		529,460		529,460		12
13	CNA Training										13
14	Program Transportation			127,549	127,549		127,549		127,549		14
15	Other (specify):*							7,903	7,903		15
16	<b>TOTAL Health Care and Programs</b>	5,584,707	386,496	239,374	6,210,577		6,210,577	24,185	6,234,762		16
	<b>C. General Administration</b>										
17	Administrative	180,804		638,695	819,499		819,499	(551,308)	268,191		17
18	Directors Fees										18
19	Professional Services			1,558,483	1,558,483	(28,658)	1,529,825	(558,682)	971,142		19
20	Dues, Fees, Subscriptions & Promotions			127,860	127,860		127,860	(55,240)	72,620		20
21	Clerical & General Office Expenses	157,917		411,331	569,248		569,248	(80,120)	489,128		21
22	Employee Benefits & Payroll Taxes			1,128,476	1,128,476		1,128,476		1,128,476		22
23	Inservice Training & Education										23
24	Travel and Seminar			5,630	5,630		5,630	3,057	8,687		24
25	Other Admin. Staff Transportation			2,695	2,695		2,695	9,715	12,410		25
26	Insurance-Prop.Liab.Malpractice			638,463	638,463		638,463	28,270	666,733		26
27	Other (specify):*							37,024	37,024		27
28	<b>TOTAL General Administration</b>	338,721		4,511,633	4,850,354	(28,658)	4,821,696	(1,167,284)	3,654,412		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	6,961,320	879,621	5,464,743	13,305,684	(28,658)	13,277,026	(1,112,964)	12,164,062		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.

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			489,272	489,272		489,272	393,554	882,826			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			170,119	170,119		170,119	717,932	888,051			32
33	Real Estate Taxes					28,658	28,658	565,336	593,994			33
34	Rent-Facility & Grounds			2,175,000	2,175,000		2,175,000	(2,175,000)				34
35	Rent-Equipment & Vehicles			26,740	26,740		26,740	5,266	32,006			35
36	Other (specify):*			17,670	17,670		17,670	102,826	120,496			36
37	<b>TOTAL Ownership</b>			2,878,801	2,878,801	28,658	2,907,459	(390,086)	2,517,373			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,511,730	2,662,793	4,174,523		4,174,523	(198,442)	3,976,081			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			357,556	357,556		357,556		357,556			42
43	Other (specify):*			49,078	49,078		49,078	(49,078)				43
44	<b>TOTAL Special Cost Centers</b>		1,511,730	3,069,427	4,581,157		4,581,157	(247,520)	4,333,637			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	6,961,320	2,391,351	11,412,971	20,765,642		20,765,642	(1,750,570)	19,015,072			45

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

Facility Name & ID Number Aperion Care International, Llc

# 0050187

Report Period Beginning:

01/01/18

Ending:

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**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(1,250)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(243,726)	30		9
10	Interest and Other Investment Income	(49,517)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(107)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(3,693)	21		18
19	Entertainment	(457)	21		19
20	Contributions	(51,166)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(247,924)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(299,569)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (897,409)		\$	30

BHF USE ONLY							
48		49		50		51	
							52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(853,161)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (853,161)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (1,750,570)		37

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

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

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

**Aperion Care International, Llc**

ID# 0050187

Report Period Beginning: 01/01/18

Ending: 12/31/18

Sch. V Line

**NON-ALLOWABLE EXPENSES**

**Amount**

**Reference**

1	Credit Card Processing	\$ (744)	21	1
2	Advertising/Marketing	(21,354)	43	2
3	Promotional Products / Marketing Food	(27,199)	43	3
4	Bank Charges	(29,948)	21	4
5	Amortization	(17,670)	36	5
6	Jury Duty Income	(34)	10	6
7	Other Unclassified Income	(251)	21	7
8	Bldg Co - Accounting Fees	(12,360)	19	8
9	Bldg Co - Amortization	(7,054)	36	9
10	Bldg Co - Bank Charges	(144)	21	10
11	Theft and Damage Loss	(761)	21	11
12	PAC Dues	(17,272)	20	12
13	Building Co. - Licenses & Permits	(168)	20	13
14	Additional R&M	28,271	06	14
15	Capitalized R&M	(9,183)	06	15
16	Collections	(12,755)	19	16
17	Non Allowable Profesional	(1,550)	19	17
18	Non Allowable Legal	(139,871)	19	18
19	Non Allowable Dues	(4)	20	19
20	Collections	(41)	21	20
21	Supplemental Insurance	(29,477)	21	21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(299,569)		49

Aperion Care International, Llc

ID# 0050187  
 Report Period Beginning: 01/01/18  
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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98	<b>Total</b>		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care International, Llc# 0050187

Report Period Beginning:

01/01/18

Ending:

12/31/18**SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I**

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				(2,331)								(2,331)	1
2	Food Purchase	(107)		184									77	2
3	Housekeeping													3
4	Laundry								(5,549)				(5,549)	4
5	Heat and Other Utilities	(1,250)					1,525						275	5
6	Maintenance	19,088		3,260	7,102		3,301						32,751	6
7	Other (specify):*			303	4,043		566						4,912	7
8	<b>TOTAL General Services</b>	<b>17,731</b>		<b>3,747</b>	<b>8,814</b>		<b>5,392</b>		<b>(5,549)</b>				<b>30,136</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(34)		18,166	(1,850)								16,282	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			1,847	6,056								7,903	15
16	<b>TOTAL Health Care and Programs</b>	<b>(34)</b>		<b>20,013</b>	<b>4,205</b>								<b>24,185</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(551,308)									(551,308)	17
18	Directors Fees													18
19	Professional Services	(166,536)	12,360	(27,115)	3,504	(370,656)	981			(11,220)			(558,682)	19
20	Fees, Subscriptions & Promotions	(68,610)	168	9,295	1,848	2,042	17						(55,240)	20
21	Clerical & General Office Expenses	(313,440)	144	55,270	4,576	170,279	3,051						(80,120)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			2,457	474	126							3,057	24
25	Other Admin. Staff Transportation			9,352	312	50							9,715	25
26	Insurance-Prop.Liab.Malpractice		25,287	2,983									28,270	26
27	Other (specify):*			17,847	438	18,739							37,024	27
28	<b>TOTAL General Administration</b>	<b>(548,586)</b>	<b>37,959</b>	<b>(481,219)</b>	<b>11,153</b>	<b>(179,420)</b>	<b>4,049</b>			<b>(11,220)</b>			<b>(1,167,284)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(530,889)</b>	<b>37,959</b>	<b>(457,459)</b>	<b>24,172</b>	<b>(179,420)</b>	<b>9,442</b>		<b>(5,549)</b>	<b>(11,220)</b>			<b>(1,112,964)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care International, Llc# 0050187

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(243,726)	614,811	2,396	432	440	19,201						393,554	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(49,517)	750,434	11,436	21		5,558						717,932	32
33	Real Estate Taxes		563,285				2,051						565,336	33
34	Rent-Facility & Grounds		(2,145,000)				(30,000)						(2,175,000)	34
35	Rent-Equipment & Vehicles			2,785	478	493	1,509						5,266	35
36	Other (specify):*	(24,724)	127,550										102,826	36
37	<b>TOTAL Ownership</b>	<b>(317,967)</b>	<b>(88,920)</b>	<b>16,617</b>	<b>931</b>	<b>933</b>	<b>(1,681)</b>						<b>(390,086)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(198,442)					(198,442)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(48,553)			(525)								(49,078)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(48,553)</b>			<b>(525)</b>			<b>(198,442)</b>					<b>(247,520)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(897,409)</b>	<b>(50,961)</b>	<b>(440,842)</b>	<b>24,578</b>	<b>(178,486)</b>	<b>7,761</b>	<b>(198,442)</b>	<b>(5,549)</b>	<b>(11,220)</b>			<b>(1,750,570)</b>	<b>45</b>

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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)	
1	V	34 Rent	\$ 2,145,000	4815 S. Western LLC		\$	(2,145,000)	1
2	V	32 Interest	812	4815 S. Western LLC		751,246	750,434	2
3	V	19 Accounting Fees		4815 S. Western LLC		12,360	12,360	3
4	V	36 Amortization		4815 S. Western LLC		7,054	7,054	4
5	V	30 Depreciation		4815 S. Western LLC		614,811	614,811	5
6	V	26 Insurance		4815 S. Western LLC		25,287	25,287	6
7	V	36 MIP Insurance		4815 S. Western LLC		120,496	120,496	7
8	V	21 Bank Charges		4815 S. Western LLC		144	144	8
9	V	33 Real Estate Taxes		4815 S. Western LLC		526,635	526,635	9
10	V	33 Real Estate Taxes - PY		4816 S. Western LLC		36,650	36,650	10
11	V	20 Licenses & Permits		4815 S. Western LLC		168	168	11
12	V			4816 S. Western LLC				12
13	V							13
14	Total		\$ 2,145,812			\$ 2,094,851	\$ * (50,961)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2 FOOD	\$	APERION CARE, INC.		\$ 184	\$	184	15
16	V	6 MAINTENANCE SALARY		APERION CARE, INC.		2,980		2,980	16
17	V	6 REPAIRS & MAINTENANCE		APERION CARE, INC.		280		280	17
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.		303		303	18
19	V	10 NURSING & MEDICAL RECORDS		APERION CARE, INC.		5		5	19
20	V	10 SALARY- NURSE		APERION CARE, INC.		18,161		18,161	20
21	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.		1,847		1,847	21
22	V	17 ADMINISTRATIVE SALARIES		APERION CARE, INC.		87,387		87,387	22
23	V	19 PROFESSIONAL FEES		APERION CARE, INC.		15,073		15,073	23
24	V	20 FEES, SUBSCRIPTIONS		APERION CARE, INC.		9,295		9,295	24
25	V	21 CLERICAL SALARY		APERION CARE, INC.		52,460		52,460	25
26	V	21 CLERICAL & GENERAL		APERION CARE, INC.		2,810		2,810	26
27	V	24 SEMINARS		APERION CARE, INC.		2,457		2,457	27
28	V	25 AUTO AND TRAVEL		APERION CARE, INC.		9,352		9,352	28
29	V	26 INSURANCE		APERION CARE, INC.		2,983		2,983	29
30	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.		17,847		17,847	30
31	V	30 DEPRECIATION		APERION CARE, INC.		2,396		2,396	31
32	V	32 INTEREST		APERION CARE, INC.		11,436		11,436	32
33	V	35 AUTO LEASE		APERION CARE, INC.		2,785		2,785	33
34	V	17 MANAGEMENT FEE	638,695	APERION CARE, INC.				(638,695)	34
35	V	19 HOME OFFICE	42,188	APERION CARE, INC.				(42,188)	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 680,883			\$ 240,042	\$ *	(440,842)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1		APERION CONSULTING, LLC		\$ 22,379	\$ 22,379	15
16	V	6		APERION CONSULTING, LLC		14,260	14,260	16
17	V	7		APERION CONSULTING, LLC		4,043	4,043	17
18	V	10		APERION CONSULTING, LLC		54,122	54,122	18
19	V	15		APERION CONSULTING, LLC		6,056	6,056	19
20	V	19		APERION CONSULTING, LLC		3,504	3,504	20
21	V	20		APERION CONSULTING, LLC		1,848	1,848	21
22	V	21		APERION CONSULTING, LLC		4,576	4,576	22
23	V	24		APERION CONSULTING, LLC		474	474	23
24	V	25		APERION CONSULTING, LLC		312	312	24
25	V	27		APERION CONSULTING, LLC		438	438	25
26	V	30		APERION CONSULTING, LLC		432	432	26
27	V	32		APERION CONSULTING, LLC		21	21	27
28	V	35		APERION CONSULTING, LLC		478	478	28
29	V							29
30	V							30
31	V							31
32	V	10	55,972	APERION CONSULTING, LLC			(55,972)	32
33	V	01	24,710	APERION CONSULTING, LLC			(24,710)	33
34	V	06	7,158	APERION CONSULTING, LLC			(7,158)	34
35	V	43	525	APERION CONSULTING, LLC			(525)	35
36	V							36
37	V							37
38	V							38
39	Total		\$ 88,366			\$ 112,944	\$ * 24,578	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		9,038	\$ 9,038	15
16	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC		2,042	2,042	16
17	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC		170,279	170,279	17
18	V	24 SEMINARS		APERION FINANCIAL, LLC		126	126	18
19	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC		50	50	19
20	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC		18,739	18,739	20
21	V	30 DEPRECIATION		APERION FINANCIAL, LLC		440	440	21
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC		493	493	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	379,694	APERION FINANCIAL, LLC			(379,694)	31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 379,694			\$ 201,208	\$ * (178,486)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5 UTILITIES	\$	CHASE OFFICE,LLC		\$ 1,525	\$ 1,525	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		3,301	3,301	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		566	566	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		981	981	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		17	17	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		3,051	3,051	20
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		19,201	19,201	21
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		5,558	5,558	22
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		2,051	2,051	23
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		1,509	1,509	24
25	V	34 RENTAL INCOME	30,000	CHASE OFFICE,LLC			(30,000)	25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 30,000			\$ 37,761	\$ * 7,761	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	\$ 2,652,977	Renewal Rehab		\$ 2,454,535	\$ (198,442)	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			\$ 2,652,977			\$ 2,454,535	\$ * (198,442)	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	\$ 238,142	EcoBrite Linen		\$ 232,593	\$ (5,549)	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			\$ 238,142			\$ 232,593	\$ * (5,549)	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	\$ 42,857	ProPay HR LLC		\$ 31,637	\$ (11,220)	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			\$ 42,857			\$ 31,637	\$ * (11,220)	39

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

VII. RELATED PARTIES (continued)

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	1219 LIMITED PARTNERSHIP	1.50%	Aperion Care Angola	Angola, IN	4815 S. Western LLC	Chicago	Building Company	1
2	257 LIMITED PARTNERSHIP	3.00%	Aperion Care Bloomington	Bloomington	Interbuild Construction	Chicago	Bldg Improvements	2
3	42170 LIMITED PARTNERSHIP	1.50%	Aperion Care Bridgeport	Bridgeport	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	3
4	ATIED ASSOCIATES, LLC	35.41%	Aperion Care Burbank	Burbank	Propay	Evanston	Payroll Services	4
5	CHRISTINA INOFRE	1.00%	Aperion Care Cairo	Cairo	Renewal Rehab	LIncolnwood	Therapy Services	5
6	DAVID BERKOWITZ TRUST	28.80%	Aperion Care Capitol	Capitol	Aperion Care, Inc.	LIncolnwood	Corporate Manager	6
7	DECLARATION OF TRUST OF YOSEF MEYSEL	28.79%	Aperion Care Chicago Heights	Chicago Heights	Aperion Consulting, Inc.	LIncolnwood	Consulting Co.	7
8			Aperion Care Demotte	Demotte,IN	Aperion Financial, Inc.	LIncolnwood	Bookkeeping	8
9			Aperion Care Dolton	Dolton	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Elgin	Elgin	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Evanston	Evanston	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Fairfield	Fairfield	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care Forest Park	Forest Park	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16			Aperion Care Galesburg	Galesburg	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17			Aperion Care Hidden Lake	St. Louis, MO	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care Highwood	Highwood	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care International	Chicago				19
20			Aperion Care Jacksonville	Jacksonville				20
21			Aperion Care Kokomo	Kokomo, IN				21
22			Aperion Care Litchfield	Litchfield				22
23			Aperion Care Marion	Marion, IN				23
24			Aperion Care Marseilles	Marseilles				24
25			Aperion Care Mascoutah	Mascoutah				25
26			Aperion Care Midlothian	Midlothian				26
27			Aperion Care Moline	East Moline				27
28			Aperion Care Morton Terrace	Morton				28
29			Aperion Care Morton Villa	Morton				29
30			Aperion Care Oak Lawn	Oak Lawn				30



Facility Name &amp; ID Number

Aperion Care International, Llc

# 0050187

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	1.68	4.20%	Alloc. Salary	\$ 10,509	17-07	1	
2	Jay Meystel	Relative	Clerical	0.00%	See Attached	0.84	2.10%	Alloc. Salary	1,299	21-07	2	
3	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.23	5.58%	Alloc. Salary	739	21-07	3	
4	David Berkowitz	Relative	Administrative	0.00%	See Attached	1.68	4.20%	Alloc. Salary	10,509	17-07	4	
5	Christina Inofre	Owner	Nursing	1.00%	See Attached	2.23	5.58%	Alloc. Salary	6,486	10-07	5	
6	Elisheva Adest	Relative	Clerical	0.00%	See Attached	0.65	2.79%	Alloc. Salary	520	21-07	6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 30,062		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 International, Llc

# 0050187

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 International, Llc

# 0050187

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization APERION CARE, INC.  
 Street Address 4655 W CHASE AVENUE  
 City / State / Zip Code LINCOLNWOOD, ILLINOIS 60712  
 Phone Number ( 847) 262-8300  
 Fax Number ( )

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	55	\$ 4,383	\$	58,918	\$ 184	1
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	55	55,615	55,615	58,918	2,980	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	55	6,652		58,918	280	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	55	5,656		58,918	303	4
5	10	NURSING & MEDICAL RECOI	ACTUAL CENSUS	55	128		58,918	5	5
6	10	SALARY- NURSE	ACTUAL CENSUS	55	422,414	422,414	58,918	18,161	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	55	42,957		58,918	1,847	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	55	2,112,862	2,112,862	58,918	87,387	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	55	358,581		58,918	15,073	9
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	55	221,133		58,918	9,295	10
11	21	CLERICAL SALARY	ACTUAL CENSUS	55	1,246,022	1,246,022	58,918	52,460	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	55	66,841		58,918	2,810	12
13	24	SEMINARS	ACTUAL CENSUS	55	58,453		58,918	2,457	13
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	55	222,488		58,918	9,352	14
15	26	INSURANCE	ACTUAL CENSUS	55	70,976		58,918	2,983	15
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	55	427,828		58,918	17,847	16
17	30	DEPRECIATION	ACTUAL CENSUS	55	57,000		58,918	2,396	17
18	32	INTEREST	ACTUAL CENSUS	55	272,060		58,918	11,436	18
19	35	AUTO LEASE	ACTUAL CENSUS	55	66,252		58,918	2,785	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 5,718,302	\$ 3,836,913		\$ 240,042	25

Facility Name & ID Number Aperion Care International, Llc

# 0050187

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	PATIENT DAYS	1,401,635	55	\$ 424,292	\$ 58,918	\$ 22,379	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	58,918	14,260	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,401,635	55	81,117	58,918	4,043	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	58,918	54,122	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	183,437	58,918	6,056	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360	58,918	3,504	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964	58,918	1,848	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	58,918	4,576	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275	58,918	474	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427	58,918	312	10
11	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	9,636	58,918	438	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275	58,918	432	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508	58,918	21	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374	58,918	478	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	\$ 112,944	25

Facility Name & ID Number Aperion Care International, Llc

# 0050187

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	PROFESSIONAL FEES	ACTUAL CENSUS	55	215,001		58,918	9,038	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	55	48,576		58,918	2,042	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	55	4,078,193	4,033,980	58,918	170,279	3
4	24	SEMINARS	ACTUAL CENSUS	55	2,987		58,918	126	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	55	1,197		58,918	50	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	55	449,805		58,918	18,739	6
7	30	DEPRECIATION	ACTUAL CENSUS	55	10,463		58,918	440	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	55	11,738		58,918	493	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		\$ 201,208	25

Facility Name & ID Number Aperion Care International, Llc

# 0050187

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization CHASE OFFICE, LLC  
 Street Address 4655 W. CHASE AVE  
 City / State / Zip Code LINCOLNWOOD, IL 60712  
 Phone Number ( 847) 262-3800  
 Fax Number (

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,401,635	55	\$ 36,284	\$ 58,918	\$ 1,525	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	58,918	3,301	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	58,918	566	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	58,918	981	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	58,918	17	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	58,918	3,051	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	58,918	19,201	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	58,918	5,558	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	58,918	2,051	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	58,918	1,509	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	\$	\$ 37,761	25

Facility Name & ID Number Aperion Care International, Llc

# 0050187

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

RENEWAL REHAB

Street Address

8131 N. MONTICELLO

City / State / Zip Code

SKOKIE, IL 60076

Phone Number

( 847) 673-6767

Fax Number

( 847) 673-6768

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 2,454,535	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				\$	\$		\$ 2,454,535	25

Facility Name & ID Number Aperion Care International, Llc

# 0050187

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

EcoBrite Linen

Street Address

3712 Jarvis Avenue

City / State / Zip Code

Skokie, IL 60076

Phone Number

( 847) 582-4000

Fax Number

( )

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	04	Laundry Services	Direct		\$	\$		\$ 232,593	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 232,593	25

Facility Name & ID Number Aperion Care International, Llc

# 0050187

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization ProPay HR LLC  
 Street Address 2201 W. MAIN ST  
 City / State / Zip Code EVANSTON, ILLINOIS 60202  
 Phone Number ( 847) 905-3268  
 Fax Number ( )

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 31,637	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				\$	\$		\$ 31,637	25

Facility Name & ID Number Aperion Care International, Llc

# 0050187 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 International, Llc

# 0050187

Report Period Beginning:

01/01/18

Ending: 12/31/18

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

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

# 0050187

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			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	Capital One		X	Mortgage Payable			\$	\$ 20,038,203		\$ 751,246	1									
2											2									
3											3									
4											4									
5											5									
<b>Working Capital</b>																				
6	First Midwest Bank		X	Line of Credit				2,979,743		163,648	6									
7	Insurance Policies		X							6,471	7									
8											8									
9	<b>TOTAL Facility Related</b>						\$	\$ 23,017,946		\$ 921,365	9									
<b>B. Non-Facility Related*</b>																				
10	Interest Income		X							(49,517)	10									
11	Interest Income - Bldg Co.		X							(812)	11									
12	Allocated from Aperion Care		X							11,436	12									
13	See Supplemental Schedule									5,579	13									
14	<b>TOTAL Non-Facility Related</b>						\$	\$		\$ (33,314)	14									
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 23,017,946		\$ 888,052	15									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 120,496 Line # 36

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Aperion Care International, Llc

# 0050187

Report Period Beginning:

01/01/18

Ending:

12/31/18

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)**

**B. Real Estate Taxes**

**Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.**

1. Real Estate Tax accrual used on 2017 report.		\$	<u>489,985</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<u>528,686</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>38,701</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>526,635</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<u>28,658</u>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ <u>84,387</u> For <u>15, 16</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>593,994</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>350,232</u>	8
	2014	<u>357,287</u>	9
	2015	<u>448,291</u>	10
	2016	<u>489,985</u>	11
	2017	<u>526,635</u>	12

**2018 Accrual = 2017 Tax**

**Allocated from Chase Office \$2051**

	<b>FOR BHF USE ONLY</b>		
13	FROM R. E. TAX STATEMENT FOR 2017	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

# 2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care International, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050187

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>20-07-104-001-0000</u>	<u>Long Term Care Property</u>	\$ <u>328,560.45</u>	\$ <u>328,560.45</u>
2.	<u>20-07-104-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>3,448.81</u>	\$ <u>3,448.81</u>
3.	<u>20-07-104-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>2,704.41</u>	\$ <u>2,704.41</u>
4.	<u>20-07-104-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>970.45</u>	\$ <u>970.45</u>
5.	<u>20-07-104-009-0000</u>	<u>Long Term Care Property</u>	\$ <u>100,017.80</u>	\$ <u>100,017.80</u>
6.	<u>20-07-104-011-0000</u>	<u>Long Term Care Property</u>	\$ <u>89,978.66</u>	\$ <u>89,978.66</u>
7.	<u>20-07-104-012-0000</u>	<u>Long Term Care Property</u>	\$ <u>953.88</u>	\$ <u>953.88</u>
8.	<u>10-23-325-045-0000</u>	<u>Home Office Allocation</u>	\$ <u>45,392.90</u>	\$ <u>1,908.10</u>
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
<b>TOTALS</b>			\$ <u><u>572,027.36</u></u>	\$ <u><u>528,542.56</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 International, Llc COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0050187  
 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.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ _____	\$ _____

**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 International, Llc

# 0050187

Report Period Beginning:

01/01/18

Ending:

12/31/18

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 89,132 B. General Construction Type: Exterior Brick Frame Brick Number of Stories 3

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

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

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

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

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

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

None

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

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

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

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2013</u>	<u>\$ 1,268,120</u>	<u>1</u>
2	<u>Allocated from Chase Office LLC</u>			<u>2,610</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 1,270,730</b>	<b>3</b>

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	218		2013	2000	\$ 12,080,520	\$ 614,811	35	\$ 345,158	\$ (269,653)	\$ 1,912,690	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		2009		23,882		20	2,388	2,388	23,086	9
10	Various		2010		32,497		20	1,223	1,223	24,166	10
11	Various		2011		55,563		20	2,116	2,116	29,432	11
12	Various		2012		748,871		20	50,155	50,155	335,611	12
13	Various		2013		97,463		20	7,412	7,412	42,352	13
14	Various		2014		1,133,231		20	56,662	56,662	256,149	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		397,860			19,893	19,893	70,636	67
68		149,849	9,949		6,920	(3,029)	17,036	68
69			489,272			(489,272)		69
70		\$ 14,719,736	\$ 1,114,032		\$ 491,927	\$ (622,105)	\$ 2,711,157	70

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

Facility Name & ID Number Aperion Care International, Llc# 0050187

Report Period Beginning:

01/01/18

Ending:

12/31/18**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 14,719,736	\$ 1,114,032		\$ 491,927	\$ (622,105)	\$ 2,711,157	1
2	1St Floor Therapy Room - Repaired Workstations /Panels	2015	7,735		20	387	387	1,483	2
3	Installation Of Landscape Irrigation System	2015	8,775		20	585	585	2,048	3
4	Cable	2015	7,941		20	397	397	1,357	4
5	Cable	2015	4,875		20	244	244	833	5
6	New Evap And Condensing Unit	2015	7,786		20	1,557	1,557	6,099	6
7	Repaired Elevator - Start Line Starter	2015	2,850		20	143	143	546	7
8	Fire Alarm System With 17,397 Dollar Reimbursement Applied	2015	2,500		20	125	125	448	8
9	Doors	2015	5,794		20	290	290	942	9
10	Lobby/Corridor/Dining/Resident Rms-Cabinets, Doors, Hinges	2015	18,303		20	915	915	3,508	10
11	1St Floor Resident Rooms-Cove Base, Vinyl, Signage	2015	6,034		20	302	302	1,131	11
12	Resident Room & Bathroom-Flooring,Rails,Ceiling Lights,Tile,Sin	2015	23,031		20	1,152	1,152	4,126	12
13	Security Camera Installation & Wiring	2016	5,886		20	294	294	785	13
14	Parking Lot - Seal Coating & Crack Filling	2016	5,059		20	253	253	653	14
15	Lobby - New Drywall Ceiling, Oak Baseboards, Grills	2016	9,391		20	470	470	1,135	15
16	Sprinkler System - Replace Damaged Hopper	2016	2,872		20	144	144	419	16
17	Project Mgt/Coord. Fee For 3Rd Flr Renovation (35,000)	2016	27,804		20	1,390	1,390	2,896	17
18	Concrete Work, Installation Of Cedare Ramada, Benches, Fence,	2016	129,821		20	6,491	6,491	17,309	18
19	50 Amp 3 Pole Circuit - Activity Room	2017	2,930		20	147	147	281	19
20	Lighting Fixtures - 1St & 2Nd Flr Shower Rooms, Basement Corri	2017	10,575		20	529	529	969	20
21	Air Conditioner In Dialysis Room	2017	11,000		20	550	550	871	21
22	Ejector Pump Replacement	2017	7,900		20	395	395	593	22
23	New Floor / Pipe Repair In Back Of Building	2017	3,200		20	160	160	240	23
24	Cut Masonry, Install Door, Alarms & Concrete Ramp	2017	29,210		20	1,461	1,461	2,069	24
25	Hot Water Coil Replacement	2017	4,775		20	239	239	478	25
26	Installed Electrical Amps/Panels In Basement	2018	10,800		20	405	405	405	26
27	Project - Patio Addition	2018	22,212		20	1,111	1,111	1,111	27
28	Air Conditioning Unit Replacement	2018	3,119		20	156	156	156	28
29	Coil Replacement In Kitchen	2018	2,739		20	137	137	137	29
30	Main Circulating Pump Replacement Kit	2018	3,325		20	166	166	166	30
31	3Rd Flr Nurse Station/Shower Rms/Coridoor/Office	2018			20				31
32	Resident Rms/Dining Room/Locker Room -Tiling/Flooring	2018			20				32
33	Wall/Paint/Windows/Base/Doors/Frames/Fixtures/Countertop	2018	681,733		20	34,087	34,087	34,414	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 15,789,713	\$ 1,114,032		\$ 546,605	\$ (567,427)	\$ 2,798,764	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 15,789,713	\$ 1,114,032		\$ 546,605	\$ (567,427)	\$ 2,798,764	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 15,789,713	\$ 1,114,032		\$ 546,605	\$ (567,427)	\$ 2,798,764	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 15,789,713	\$ 1,114,032		\$ 546,605	\$ (567,427)	\$ 2,798,764	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)	\$ 15,789,713	\$ 1,114,032		\$ 546,605	\$ (567,427)	\$ 2,798,764	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 15,789,713	\$ 1,114,032		\$ 546,605	\$ (567,427)	\$ 2,798,764	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)		\$ 15,789,713	\$ 1,114,032		\$ 546,605	\$ (567,427)	\$ 2,798,764	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Building Company</b>		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	Installed canopies/columns/walls/asphalt/paving-North & West Sid	2015	300,000		20	15,000	15,000	56,250	9
10	Dialysis Room - new walls, ceiling grids, vinly flooring,	2016	73,085		20	3,654	3,654	11,908	10
11	electrical work, plumbing (92,000)								11
12	Dialysis Room - new walls, ceiling grids, vinly flooring,	2017	24,775		20	1,239	1,239	2,478	12
13	electrical work, plumbing (26,000)								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	<b>TOTAL (lines 1 thru 33)</b>		\$ 397,860	\$		\$ 19,893	\$ 19,893	\$ 70,636	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 397,860	\$		\$ 19,893	\$ 19,893	\$ 70,636	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 397,860	\$		\$ 19,893	\$	\$ 70,636	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Related Party</b>		\$	\$		\$	\$		1
2	<b>Buildings:</b>								2
3	<b>Allocated from Chase Office LLC</b>	<b>2016</b>	<b>23,490</b>	<b>602</b>	<b>20</b>	<b>602</b>		<b>1,456</b>	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<b>Allocated from Aperion Care</b>	<b>2010</b>	<b>1,252</b>	<b>201</b>	<b>20</b>	<b>63</b>	<b>(139)</b>	<b>501</b>	9
10	<b>Allocated from Aperion Care</b>	<b>2012</b>	<b>355</b>	<b>27</b>	<b>20</b>	<b>18</b>	<b>(10)</b>	<b>107</b>	10
11	<b>Allocated from Aperion Care</b>	<b>2013</b>	<b>151</b>	<b>17</b>	<b>20</b>	<b>8</b>	<b>(9)</b>	<b>38</b>	11
12									12
13	<b>Allocated from Chase Office LLC</b>	<b>2018</b>	<b>107</b>		<b>20</b>	<b>5</b>	<b>5</b>	<b>5</b>	13
14	<b>Allocated from Chase Office LLC</b>	<b>2017</b>	<b>5,438</b>	<b>385</b>	<b>20</b>	<b>272</b>	<b>(113)</b>	<b>544</b>	14
15	<b>Allocated from Chase Office LLC</b>	<b>2016</b>	<b>119,056</b>	<b>8,716</b>	<b>20</b>	<b>5,953</b>	<b>(2,764)</b>	<b>14,386</b>	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		<b>\$ 149,849</b>	<b>\$ 9,949</b>		<b>\$ 6,920</b>	<b>\$ (3,029)</b>	<b>\$ 17,036</b>	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 149,849	\$ 9,949		\$ 6,920	\$ (3,029)	\$ 17,036	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
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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)		\$ 149,849	\$ 9,949		\$ 6,920	\$ (3,029)	\$ 17,036	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	\$ 3,083,658	\$ 11,545	\$ 312,039	\$ 300,494	10	\$ 1,805,544	71
72	Current Year Purchases	258,173	593	23,696	23,103	10	23,893	72
73	Fully Depreciated Assets	309,691				10	309,691	73
74								74
75	TOTALS	\$ 3,651,522	\$ 12,138	\$ 335,734	\$ 323,597		\$ 2,139,128	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care	2018	\$ 1,406	\$ 213	\$ 281	\$ 68	5	\$ 912	76
77		Allocated from Aperion Consultii	2018	1,026	169	205	36	5	821	77
78										78
79										79
80	TOTALS			\$ 2,432	\$ 382	\$ 486	\$ 104		\$ 1,733	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)	\$ 20,714,396	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,126,552	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 882,826	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (243,726)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,939,625	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	Installation in Dialysis Room	\$ 1,500	92
93			93
94			94
95		\$ 1,500	95

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

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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending Annual Rent

12.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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

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

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

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

15. Is Movable equipment rental included in building rental?  YES  NO

16. Rental Amount for movable equipment: \$ 28,742 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 Consulting</u>		\$ _____	\$ <u>478</u>	17
18	<u>Allocated from Aperion Care</u>			\$ <u>2,785</u>	18
19					19
20					20
21	TOTAL		\$ _____	\$ <u>3,263</u>	21

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 1,077,978	\$		\$ 1,077,978	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			352,944			352,944	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			1,225,111			1,225,111	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				1,012,886		1,012,886	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					6,760	498,844		505,604	13
14	TOTAL			\$		\$ 2,662,793	\$ 1,511,730		\$ 4,174,523	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 International, Llc# 0050187Report 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*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 100	\$ 591,175	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	4,078,644	4,078,644	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	256,470	385,676	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	27,909	935,468	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 4,363,123	\$ 5,990,963	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,268,120	13
14	Buildings, at Historical Cost		10,652,215	14
15	Leasehold Improvements, at Historical Cost	3,338,727	5,110,032	15
16	Equipment, at Historical Cost	1,256,179	3,703,539	16
17	Accumulated Depreciation (book methods)	(2,409,571)	(5,579,349)	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>	8,223,091	8,376,848	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 10,408,426	\$ 23,531,405	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 14,771,549	\$ 29,522,368	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 3,081,215	\$ 3,081,214	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,979,743	2,979,743	29
30	Accrued Salaries Payable	342,682	342,682	30
31	Accrued Taxes Payable (excluding real estate taxes)	12,555	12,555	31
32	Accrued Real Estate Taxes(Sch.IX-B)		526,635	32
33	Accrued Interest Payable	15,085	77,203	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	6,430	6,430	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 6,437,710	\$ 7,026,462	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		20,038,203	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>	1,562,284	1,562,284	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,562,284	\$ 21,600,487	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 7,999,994	\$ 28,626,949	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 6,771,555	\$ 895,419	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 14,771,549	\$ 29,522,368	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>7,931,374</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Bad Debt Expense</b>	(412,000)	<b>3</b>
<b>4</b>	<b>Rounding</b>	(2)	<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>7,519,372</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(747,817)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (747,817)	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>6,771,555</b>	<b>24</b> *

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

Facility Name &amp; ID Number Aperia Care International, Llc

# 0050187

Report Period Beginning: 01/01/18

Ending:

12/31/18

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required**

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

1

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 18,532,941	1
2	Discounts and Allowances for all Levels	997,143	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 19,530,084	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	338,313	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 338,313	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	11,301	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	692	19
20	Radiology and X-Ray	2,488	20
21	Other Medical Services	758	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 15,239	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	49,517	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 49,517	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	84,672	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 84,672	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 20,017,825	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,244,753	31
32	Health Care	6,210,577	32
33	General Administration	4,850,354	33
<b>B. Capital Expense</b>			
34	Ownership	2,878,801	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	4,223,601	35
36	Provider Participation Fee	357,556	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 20,765,642	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(747,817)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (747,817)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,893,549	44
45	Private Pay - Net Inpatient Revenue	611,993	45
46	Medicare - Net Inpatient Revenue	10,769,108	46
47	Other-(specify) <u>Insurance</u>	1,504,444	47
48	Other-(specify) <u>Managed Care</u>	4,750,990	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 19,530,084	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 International, Llc

# 0050187

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	\$ 110,238	\$ 53.00	1
2	Assistant Director of Nursing	1,696	1,836	71,520	38.95	2
3	Registered Nurses	22,362	24,460	866,909	35.44	3
4	Licensed Practical Nurses	59,404	63,780	1,982,103	31.08	4
5	CNAs & Orderlies	104,683	111,522	1,458,559	13.08	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	13,380	14,472	299,138	20.67	8
9	Activity Director	1,904	2,296	51,146	22.28	9
10	Activity Assistants	13,119	14,408	185,811	12.90	10
11	Social Service Workers	17,251	18,887	528,137	27.96	11
12	Dietician					12
13	Food Service Supervisor	2,002	2,104	47,224	22.44	13
14	Head Cook	8,600	9,672	130,006	13.44	14
15	Cook Helpers/Assistants	17,702	19,711	271,295	13.76	15
16	Dishwashers					16
17	Maintenance Workers	5,194	5,951	122,873	20.65	17
18	Housekeepers	30,298	34,234	438,250	12.80	18
19	Laundry	1,749	1,978	28,244	14.28	19
20	Administrator	2,032	2,080	122,899	59.09	20
21	Assistant Administrator	1,824	1,880	57,905	30.80	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,638	9,479	157,917	16.66	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	1,880	2,080	31,146	14.97	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	315,657	342,910	\$ 6,961,320 *	\$ 20.30	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	\$ 24,710	01-03	35
36	Medical Director	201	39,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	57,303	10-03	38
39	Pharmacist Consultant	2,106	13,325	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	16	874	11-03	44
45	Social Service Consultant	21	1,323	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	2,344	\$ 136,535		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	
David Seitler	Administrator	0	\$ 122,899	Workers' Compensation Insurance	\$ 227,009	IDPH License Fee	\$ 7,960	
Charles Harper	Assist. Administrator	0	13,750	Unemployment Compensation Insurance	41,532	Advertising: Employee Recruitment	1,236	
Isaac Ninio	Assist. Administrator	0	44,155	FICA Taxes	521,218	Health Care Worker Background Check		
				Employee Health Insurance	234,162	(Indicate # of checks performed <u>41</u> )	413	
				Employee Meals	4,173	Patient Background Checks	832	
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	40,628	
				Union Pension Fund	46,816	License and Permits	855	
				401K Expense	871	Allocated from Aperion Care	9,295	
				Employee Physicals	2,422	Allocated from Aperion Consulting	1,848	
				Employee Benefits - Other	50,273	See Supplemental Schedule	2,059	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 180,804	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 1,128,476		\$ 72,620		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Aperion Care - Management Fees			\$ 638,695			\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 638,695				Seminar Expense	5,630
							Allocated from Aperion Care	2,457
							Allocated from Aperion Consulting	474
							See Supplemental Schedule	126
							Entertainment Expense	( )
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 1,558,483	TOTAL		\$	TOTAL	\$ 8,687

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name & ID Number Aperion Care International, Llc# 0050187

Report Period Beginning:

01/01/18

Ending:

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

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. HCCI \$34,542
- (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. \$ 48,455 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. \$ 357,556  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 4,173 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14  
d. Have vehicle usage logs been maintained? No  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No  
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.