

Facility Name & ID Number Aperion Care Marseilles, Llc

0054759 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	103	Skilled (SNF)	103	37,595	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	103	TOTALS	103	37,595	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	15,140	2,067	6,440	23,647	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	15,140	2,067	6,440	23,647	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 62.90%

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 11/1/2017

J. Was the facility purchased or leased after January 1, 1978?
YES Date 11/1/2017 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 103 and days of care provided 3,785

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCURAL 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 Marseilles, Llc # 0054759 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	209,108	17,466	12,487	239,061		239,061	(788)	238,273		1
2	Food Purchase		145,297		145,297		145,297	(4,959)	140,338		2
3	Housekeeping	98,491	22,784		121,275		121,275		121,275		3
4	Laundry	43,228	4,842	77	48,147		48,147		48,147		4
5	Heat and Other Utilities			121,140	121,140		121,140	(13,259)	107,881		5
6	Maintenance	50,274	7,585	78,255	136,114		136,114	(4,454)	131,660		6
7	Other (specify):*							1,972	1,972		7
8	TOTAL General Services	401,101	197,974	211,959	811,034		811,034	(21,488)	789,546		8
	B. Health Care and Programs										
9	Medical Director			12,000	12,000		12,000		12,000		9
10	Nursing and Medical Records	1,534,072	126,453	251,971	1,912,496		1,912,496	(21,422)	1,891,074		10
10a	Therapy	2,197	16		2,213		2,213		2,213		10a
11	Activities	131,514	5,681	743	137,938		137,938		137,938		11
12	Social Services	68,194		5,247	73,441		73,441		73,441		12
13	CNA Training										13
14	Program Transportation			265	265		265		265		14
15	Other (specify):*							3,171	3,171		15
16	TOTAL Health Care and Programs	1,735,977	132,150	270,226	2,138,353		2,138,353	(18,250)	2,120,103		16
	C. General Administration										
17	Administrative	76,776		217,682	294,458		294,458	(182,609)	111,849		17
18	Directors Fees										18
19	Professional Services			244,029	244,029	(17)	244,012	(130,492)	113,520		19
20	Dues, Fees, Subscriptions & Promotions			50,032	50,032		50,032	(24,945)	25,087		20
21	Clerical & General Office Expenses	96,148		134,543	230,691		230,691	4,690	235,381		21
22	Employee Benefits & Payroll Taxes			362,460	362,460		362,460		362,460		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,023	3,023		3,023	1,226	4,249		24
25	Other Admin. Staff Transportation			1,244	1,244		1,244	3,899	5,143		25
26	Insurance-Prop.Liab.Malpractice			154,668	154,668		154,668	1,197	155,865		26
27	Other (specify):*							14,860	14,860		27
28	TOTAL General Administration	172,924		1,167,681	1,340,605	(17)	1,340,588	(312,174)	1,028,414		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,310,002	330,124	1,649,866	4,289,992	(17)	4,289,975	(351,912)	3,938,063		29

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

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

Facility Name & ID Number Aperion Care Marseilles, Llc

#0054759

Report Period Beginning:

01/01/18

Ending:

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V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			8,205	8,205		8,205	1,065	9,270			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			29,644	29,644		29,644	6,822	36,466			32
33	Real Estate Taxes			48,946	48,946	17	48,963	823	49,786			33
34	Rent-Facility & Grounds			197,854	197,854		197,854	(12,000)	185,854			34
35	Rent-Equipment & Vehicles			21,459	21,459		21,459	2,113	23,572			35
36	Other (specify):*			12,321	12,321		12,321	(12,321)				36
37	TOTAL Ownership			318,429	318,429	17	318,446	(13,498)	304,948			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		233,725	555,807	789,532		789,532	(41,314)	748,218			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			175,080	175,080		175,080		175,080			42
43	Other (specify):*			17,303	17,303		17,303	(17,303)				43
44	TOTAL Special Cost Centers		233,725	748,190	981,915		981,915	(58,617)	923,298			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,310,002	563,849	2,716,485	5,590,336		5,590,336	(424,027)	5,166,309			45

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

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0054759

Report Period Beginning:

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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	(3,548)	02		4
5	Telephone, TV & Radio in Resident Rooms	(13,871)	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	(7,954)	30		9
10	Interest and Other Investment Income	(8)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(127)	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				18
19	Entertainment				19
20	Contributions	(21,295)	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	(80,090)	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	(50,167)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (177,060)		\$	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)	(246,968)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (246,968)		36
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (424,028)		37

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

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

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

Aperion Care Marseilles, Llc

ID# 0054759

Report Period Beginning: 01/01/18

Ending: 12/31/18

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Credit Card Processing	\$ (90)	21	1
2	Marketing Expense	(16,778)	43	2
3	Bank Charges	(8,424)	21	3
4	Theft & Damage Loss	(293)	21	4
5	Amortization Expense	(12,321)	36	5
6	Vending Commissions	(1,358)	02	6
7	Non-Allowable Professional Fees	(1,550)	19	7
8	Additional R&M	5,820	06	8
9	Capitalized R&M	(3,300)	06	9
10	PAC Dues	(8,336)	20	10
11	Non-Allowable Legal	(2,826)	19	11
12	Chamber of Commerce Dues	(614)	20	12
13	Interbuild Adjustment	(97)	06	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(50,167)		49

Aperion Care Marseilles, Llc

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Marseilles, Llc# 0054759

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				(788)								(788)	1
2	Food Purchase	(5,033)		74									(4,959)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(13,871)					612						(13,259)	5
6	Maintenance	2,423		1,308	(9,510)		1,325						(4,454)	6
7	Other (specify):*			122	1,623		227						1,972	7
8	TOTAL General Services	(16,481)		1,504	(8,676)		2,164						(21,488)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			7,291	(28,713)								(21,422)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			741	2,430								3,171	15
16	TOTAL Health Care and Programs			8,032	(26,282)								(18,250)	16
	C. General Administration													
17	Administrative			(182,609)									(182,609)	17
18	Directors Fees													18
19	Professional Services	(4,376)		(7,240)	1,406	(115,982)	394		(4,693)				(130,492)	19
20	Fees, Subscriptions & Promotions	(30,245)		3,731	742	820	7						(24,945)	20
21	Clerical & General Office Expenses	(88,897)		22,183	1,837	68,342	1,225						4,690	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			986	190	50							1,226	24
25	Other Admin. Staff Transportation			3,754	125	20							3,899	25
26	Insurance-Prop.Liab.Malpractice			1,197									1,197	26
27	Other (specify):*			7,163	176	7,521							14,860	27
28	TOTAL General Administration	(123,518)		(150,835)	4,476	(39,229)	1,625		(4,693)				(312,174)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(139,999)		(141,299)	(30,482)	(39,229)	3,789		(4,693)				(351,912)	29

STATE OF ILLINOIS

Facility Name & ID Number Aperion Care Marseilles, Llc# 0054759

Report Period Beginning:

01/01/18

Ending:

Summary B

12/31/18

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(7,954)		962	173	177	7,707						1,065	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(8)		4,590	9		2,231						6,822	32
33	Real Estate Taxes						823						823	33
34	Rent-Facility & Grounds						(12,000)						(12,000)	34
35	Rent-Equipment & Vehicles			1,118	192	198	606						2,113	35
36	Other (specify):*	(12,321)											(12,321)	36
37	TOTAL Ownership	(20,283)		6,670	374	375	(634)						(13,498)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(41,314)					(41,314)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(16,778)			(525)								(17,303)	43
44	TOTAL Special Cost Centers	(16,778)			(525)			(41,314)					(58,617)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(177,060)		(134,629)	(30,633)	(38,854)	3,156	(41,314)	(4,693)				(424,027)	45

VII. RELATED PARTIES

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

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

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	FOOD	\$	APERION CARE, INC.	\$ 74	\$ 74	15
16	V	6	MAINTENANCE SALARY		APERION CARE, INC.	1,196	1,196	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.	112	112	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	122	122	18
19	V	10	NURSING & MEDICAL RECORDS		APERION CARE, INC.	2	2	19
20	V	10	SALARY- NURSE		APERION CARE, INC.	7,289	7,289	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	741	741	21
22	V	17	ADMINISTRATIVE SALARIES		APERION CARE, INC.	35,073	35,073	22
23	V	19	PROFESSIONAL FEES		APERION CARE, INC.	6,050	6,050	23
24	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.	3,731	3,731	24
25	V	21	CLERICAL SALARY		APERION CARE, INC.	21,055	21,055	25
26	V	21	CLERICAL & GENERAL		APERION CARE, INC.	1,128	1,128	26
27	V	24	SEMINARS		APERION CARE, INC.	986	986	27
28	V	25	AUTO AND TRAVEL		APERION CARE, INC.	3,754	3,754	28
29	V	26	INSURANCE		APERION CARE, INC.	1,197	1,197	29
30	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	7,163	7,163	30
31	V	30	DEPRECIATION		APERION CARE, INC.	962	962	31
32	V	32	INTEREST		APERION CARE, INC.	4,590	4,590	32
33	V	35	AUTO LEASE		APERION CARE, INC.	1,118	1,118	33
34	V	17	MANAGEMENT FEE	217,682	APERION CARE, INC.		(217,682)	34
35	V	19	HOME OFFICE	13,290	APERION CARE, INC.		(13,290)	35
36	V							36
37	V							37
38	V							38
39	Total		\$ 230,972			\$ 96,343	\$ * (134,629)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	<u>1</u> DIETITIAN SALARY	\$	<u>APERION CONSULTING, LLC</u>		\$ 8,982	\$ 8,982 15
16	V	<u>6</u> MAINTENANCY SALARY		<u>APERION CONSULTING, LLC</u>		5,723	5,723 16
17	V	<u>7</u> EMP. BEN.-GEN. SERV. & DIETARY		<u>APERION CONSULTING, LLC</u>		1,623	1,623 17
18	V	<u>10</u> SALARY NURSE		<u>APERION CONSULTING, LLC</u>		21,722	21,722 18
19	V	<u>15</u> PAYROLL TAXES/GROUP INSURANCE		<u>APERION CONSULTING, LLC</u>		2,430	2,430 19
20	V	<u>19</u> PROFESSIONAL FEES		<u>APERION CONSULTING, LLC</u>		1,406	1,406 20
21	V	<u>20</u> FEES, SUBSCRIPTIONS		<u>APERION CONSULTING, LLC</u>		742	742 21
22	V	<u>21</u> CLERICAL & GENERAL		<u>APERION CONSULTING, LLC</u>		1,837	1,837 22
23	V	<u>24</u> SEMINARS		<u>APERION CONSULTING, LLC</u>		190	190 23
24	V	<u>25</u> AUTO AND TRAVEL		<u>APERION CONSULTING, LLC</u>		125	125 24
25	V	<u>27</u> PAYROLL TAXES/GROUP INSURANCE		<u>APERION CONSULTING, LLC</u>		176	176 25
26	V	<u>30</u> DEPRECIATION		<u>APERION CONSULTING, LLC</u>		173	173 26
27	V	<u>32</u> INTEREST		<u>APERION CONSULTING, LLC</u>		9	9 27
28	V	<u>35</u> AUTO LEASE		<u>APERION CONSULTING, LLC</u>		192	192 28
29	V						29
30	V						30
31	V						31
32	V	<u>10</u> RN CONSULTING	50,435	<u>APERION CONSULTING, LLC</u>			(50,435) 32
33	V	<u>01</u> DIETICIAN	9,770	<u>APERION CONSULTING, LLC</u>			(9,770) 33
34	V	<u>06</u> PROJECT MANAGER	15,233	<u>APERION CONSULTING, LLC</u>			(15,233) 34
35	V	<u>43</u> MARKETING	525	<u>APERION CONSULTING, LLC</u>			(525) 35
36	V						36
37	V						37
38	V						38
39	Total		\$ 75,963			\$ 45,331	\$ * (30,633) 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19	PROFESSIONAL FEES	APERION FINANCIAL, LLC		3,627	\$	3,627	15
16	V	20	FEES, SUBSCRIPTIONS	APERION FINANCIAL, LLC		820		820	16
17	V	21	CLERICAL & GENERAL	APERION FINANCIAL, LLC		68,342		68,342	17
18	V	24	SEMINARS	APERION FINANCIAL, LLC		50		50	18
19	V	25	AUTO AND TRAVEL	APERION FINANCIAL, LLC		20		20	19
20	V	27	EMP. BEN.-GEN. ADMIN.	APERION FINANCIAL, LLC		7,521		7,521	20
21	V	30	DEPRECIATION	APERION FINANCIAL, LLC		177		177	21
22	V	35	EQUIPMENT RENTAL	APERION FINANCIAL, LLC		198		198	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V	19	HOME OFFICE EXPENSE	APERION FINANCIAL, LLC				(119,609)	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 119,609			\$ 80,755	\$ *	(38,854)	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		\$ 612	\$	612	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,325		1,325	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		227		227	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		394		394	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		7		7	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,225		1,225	20
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		7,707		7,707	21
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,231		2,231	22
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		823		823	23
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		606		606	24
25	V	34 RENTAL INCOME	12,000	CHASE OFFICE,LLC				(12,000)	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 12,000			\$ 15,156	\$ *	3,156	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	\$ 552,329	Renewal Rehab		\$ 511,015	\$ (41,314)	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		\$ 552,329			\$ 511,015	\$ * (41,314)	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	\$ 17,926	ProPay HR LLC		\$ 13,233	\$ (4,693)	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		\$ 17,926			\$ 13,233	\$ * (4,693)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	26 Insurance	\$ 133,788	Aperion Incorporated Cell		\$ 133,788	\$	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		\$ 133,788			\$ 133,788	\$ *	39

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

Facility Name & ID Number Aperion Care Marseilles, Llc

0054759

Report Period Beginning: 01/01/18

Ending: 12/31/18

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number

Aperion Care Marseilles, Llc

0054759

Report Period Beginning:

01/01/18

Ending:

12/31/18

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	David Berkowitz Trustee of Yosef Meystel		Aperion Care Angola	Angola, IN	Interbuild Construction	Chicago	Bldg Improvements	1
2	Delta Trust	15.00%	Aperion Care Bloomington	Bloomington	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	2
3	Frederick S. Frankel as trustee of the David		Aperion Care Bridgeport	Bridgeport	Propay	Evanston	Payroll Services	3
4	Berkowitz Trust	15.00%	Aperion Care Burbank	Burbank	Renewal Rehab	LIncolnwood	Therapy Services	4
5	David A. Berkowitz Revocable Trust	30.00%	Aperion Care Cairo	Cairo	Aperion Care, Inc.	LIncolnwood	Corporate Manager	5
6	Declaration of Trust of Yosef Meystel	30.00%	Aperion Care Capitol	Capitol	Aperion Consulting, Inc.	LIncolnwood	Consulting Co.	6
7	Steven Turofsky	1.50%	Aperion Care Chicago Heights	Chicago Heights	Aperion Financial, Inc.	LIncolnwood	Bookkeeping	7
8	Frederick S. Frankel	1.50%	Aperion Care Demotte	Demotte, IN	Eco-Brite	Skokie	Laundry	8
9	Naftali Wilhelm	1.50%	Aperion Care Dolton	Dolton	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10	Jennifer Spector	1.50%	Aperion Care Elgin	Elgin	Pointe Property, LLC	Boston, MA	Property Management	10
11	257 Limited Partnership	1.34%	Aperion Care Evanston	Evanston	Aperion Estates Peru	Peru, IN	ALF	11
12	1219 Limited Partnership	1.33%	Aperion Care Fairfield	Fairfield	Aperion Care Demotte	Demotte, IN	ALF	12
13	42170 Limited Partnership	1.33%	Aperion Care Forest Park	Forest Park	Aperion Care Hidden Lake	St. Louis, MO	ALF	13
14			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	14
15			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	15
16			Aperion Care Galesburg	Galesburg	San Antonio Property, LLC	San Antonio, TX	Building Co.	16
17			Aperion Care Hidden Lake	St. Louis, MO	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	17
18			Aperion Care Highwood	Highwood	Aperion Incorporated Cell	Burlington, VT	Insurance	18
19			Aperion Care International	Chicago				19
20			Aperion Care Jacksonville	Jacksonville				20
21			Aperion Care Kokomo	Kokomo, IN				21
22			Aperion Care Litchfield	Litchfield				22
23			Aperion Care Marion	Marion, IN				23
24			Aperion Care Mascoutah	Mascoutah				24
25			Aperion Care Midlothian	Midlothian				25
26			Aperion Care Moline	East Moline				26
27			Aperion Care Morton Terrace	Morton				27
28			Aperion Care Morton Villa	Morton				28
29			Aperion Care Oak Lawn	Oak Lawn				29
30			Aperion Care Olney	Olney				30

Facility Name & ID Number Aperion Care Marseilles, Llc # 0054759 Report Period Beginning: 01/01/18 Ending: 12/31/18

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative		See Attached	0.67	1.69%	Alloc. Salary	\$ 4,218	17-7	1	
2	David Berkowitz	Relative	Administrative		See Attached	0.67	1.69%	Alloc. Salary	4,218	17-7	2	
3	Jay Meysel	Relative	Clerical		See Attached	0.34	0.84%	Alloc. Salary	521	21-7	3	
4	Cynthia Meystel	Relative	Clerical		See Attached	0.09	2.24%	Alloc. Salary	296	21-7	4	
5	Elisheva Adest	Relative	Clerical		See Attached	0.26	1.12%	Alloc. Salary	209	21-7	5	
6	Fred Frankel	Owner	Administrative	1.50%	See Attached	0.67	1.69%	Alloc. Salary	3,795	17-7	6	
7	Steve Turofsky	Owner	Administrative	1.50%	See Attached	0.67	1.69%	Alloc. Salary	3,481	17-7	7	
8	Naftali Wilhelm	Owner	Clerical	1.50%	See Attached	0.7	1.69%	Alloc. Salary	4,218	21-7	8	
9	Jennifer Spector	Owner	Clerical	1.50%	See Attached	0.67	1.69%	Alloc. Salary	1,929	21-7	9	
10	Dovid Spector	Relative	Clerical		See Attached	0.67	1.69%	Alloc. Salary	944	21-7	10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 23,829		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 Marseilles, Llc

0054759

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

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

Facility Name & ID Number Aperion Care Marseilles, Llc

0054759

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION CARE, INC.

Street Address

4655 W CHASE AVENUE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-8300

Fax Number

(

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,401,635	55	\$ 4,383	\$ 23,647	\$ 74	1
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	23,647	1,196	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	23,647	112	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,401,635	55	5,656	23,647	122	4
5	10	NURSING & MEDICAL RECOR	ACTUAL CENSUS	1,401,635	55	128	23,647	2	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	23,647	7,289	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,401,635	55	42,957	23,647	741	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	23,647	35,073	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	23,647	6,050	9
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	23,647	3,731	10
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	23,647	21,055	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	23,647	1,128	12
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	23,647	986	13
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	23,647	3,754	14
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	23,647	1,197	15
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	23,647	7,163	16
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	23,647	962	17
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	23,647	4,590	18
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	23,647	1,118	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 5,718,302	\$ 3,836,913		\$ 96,343	25

Facility Name & ID Number Aperion Care Marseilles, Llc

0054759

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	PATIENT DAYS	1,401,635	55	\$ 424,292	\$ 23,647	\$ 8,982	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	23,647	5,723	2
3	7	EMP. BEN.-GEN. SERV. & DIET	PATIENT DAYS	1,401,635	55	81,117	23,647	1,623	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	23,647	21,722	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	183,437	23,647	2,430	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360	23,647	1,406	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964	23,647	742	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	23,647	1,837	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275	23,647	190	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427	23,647	125	10
11	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	9,636	23,647	176	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275	23,647	173	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508	23,647	9	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374	23,647	192	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	\$ 45,331	25

Facility Name & ID Number Aperion Care Marseilles, Llc

0054759

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION FINANCIAL, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-3800

Fax Number

(

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	215,001	23,647	3,627	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576	23,647	820	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	68,342	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987	23,647	50	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197	23,647	20	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805	23,647	7,521	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463	23,647	177	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738	23,647	198	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	\$ 80,755	25

Facility Name & ID Number Aperion Care Marseilles, Llc

0054759

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	\$ 23,647	\$ 612	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	23,647	1,325	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	23,647	227	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	23,647	394	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	23,647	7	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	23,647	1,225	6
7	26	INSURANCE	ACTUAL CENSUS	1,401,635	55		23,647		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	23,647	7,707	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	23,647	2,231	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	23,647	823	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	23,647	606	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	\$	\$ 15,156	25

Facility Name & ID Number Aperion Care Marseilles, Llc

0054759

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Renewal Rehab

Street Address

7358 N. Lincoln Ave., Suite 160

City / State / Zip Code

Llincolnwood, IL 60712

Phone Number

(847) 938-8750

Fax Number

(847) 410-9720

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	55	\$	\$		\$ 511,015	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				\$	\$		\$ 511,015	25

Facility Name & ID Number Aperion Care Marseilles, Llc

0054759

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

ProPay HR LLC

Street Address

2201 Main Street

City / State / Zip Code

Evanston, IL 60202

Phone Number

(847) 905-3268

Fax Number

()

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 13,233	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				\$	\$		\$ 13,233	25

Facility Name & ID Number Aperion Care Marseilles, Llc

0054759

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Aperion Incorporated Cell

Street Address

30 Main Street, Suite 330

City / State / Zip Code

Burlington, Vermont 05401

Phone Number

()

Fax Number

()

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	26	Insurance	Direct Allocation		\$	\$		\$ 133,788	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				\$	\$		\$ 133,788	25

Facility Name & ID Number Aperion Care Marseilles, Llc

0054759

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 Marseilles, Llc

0054759

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 Marseilles, Llc

0054759

Report Period Beginning:

01/01/18

Ending:

12/31/18

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1										1										
2										2										
3										3										
4										4										
5										5										
Working Capital																				
6	Congressional Bank		X	Line of Credit				650,203		29,412	6									
7	Insurance Policies		X							232	7									
8											8									
9	TOTAL Facility Related						\$	650,203		\$ 29,644	9									
B. Non-Facility Related*																				
10	Interest Income		X							(8)	10									
11	Allocated from Aperion Care Inc.									4,590	11									
12	Allocated from Aperion Consulting LLC									9	12									
13	Allocated from Chase Building LLC									2,231	13									
14	TOTAL Non-Facility Related						\$			\$ 6,822	14									
15	TOTALS (line 9+line14)						\$	650,203		\$ 36,466	15									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

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

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

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Marseilles, Llc COUNTY Lasalle

FACILITY IDPH LICENSE NUMBER 0054759

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>15-49-325-026</u>	<u>Long Term Care Property</u>	\$ <u>670.76</u>	\$ <u>670.76</u>
2.	<u>15-49-325-027</u>	<u>Long Term Care Property</u>	\$ <u>48,847.56</u>	\$ <u>48,847.56</u>
3.	<u>10-27-304-027-0000</u>	<u>Chase Office LLC</u>	\$ <u>45,392.90</u>	\$ <u>765.82</u>
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
TOTALS			\$ <u><u>94,911.22</u></u>	\$ <u><u>50,284.14</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 Marseilles, Llc COUNTY Lasalle
 FACILITY IDPH LICENSE NUMBER 0054759
 CONTACT PERSON REGARDING THIS REPORT _____
 TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

A. Summary of Real Estate Tax Cost

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

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

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 26,830 B. General Construction Type: Exterior Brick Frame Masonry Number of Stories 1

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$	1
2	<u>Allocated from Chase Office LLC</u>			<u>1,048</u>	2
3	TOTALS			\$ 1,048	3

Facility Name & ID Number Aperion Care Marseilles, Llc

0054759

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70								70
		\$	\$		\$	\$	\$	
		60,143	3,993		2,777	(1,216)	6,837	
			8,205			(8,205)		
		\$ 60,143	\$ 12,198		\$ 2,777	\$ (9,421)	\$ 6,837	

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 60,143	\$ 12,198		\$ 2,777	\$ (9,421)	\$ 6,837	1
2	80 Gallon Bradford & White Water Heater	2018	7,040		20	323	323	323	2
3	5 Ton Condensor Unit	2018	4,250		20	142	142	142	3
4	Signs For Front Of Building	2018	4,738		20	118	118	118	4
5	Replaced Sewer From Hallway To Kitchen	2018	8,000		20	67	67	67	5
6	Pipe / Sewer Repair	2018	3,300		20	165	165	165	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)		\$ 87,471	\$ 12,198		\$ 3,592	\$ (8,606)	\$ 7,652	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 87,471	\$ 12,198		\$ 3,592	\$ (8,606)	\$ 7,652	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)		\$ 87,471	\$ 12,198		\$ 3,592	\$ (8,606)	\$ 7,652	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 87,471	\$ 12,198		\$ 3,592	\$ (8,606)	\$ 7,652	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)		\$ 87,471	\$ 12,198		\$ 3,592	\$ (8,606)	\$ 7,652	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 87,471	\$ 12,198		\$ 3,592	\$ (8,606)	\$ 7,652	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)		\$ 87,471	\$ 12,198		\$ 3,592	\$ (8,606)	\$ 7,652	34

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

Facility Name & ID Number Aperion Care Marseilles, Llc

0054759

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	9,428	242	20	242		584	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	503	81	20	25	(56)	201	9
10	Allocated from Aperion Care	2012	143	11	20	7	(4)	43	10
11	Allocated from Aperion Care	2013	61	7	20	3	(4)	15	11
12									12
13	Allocated from Chase Office LLC	2018	43		20	2	2	2	13
14	Allocated from Chase Office LLC	2017	2,182	154	20	109	(45)	218	14
15	Allocated from Chase Office LLC	2016	47,784	3,498	20	2,389	(1,109)	5,774	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)		\$ 60,143	\$ 3,993		\$ 2,777	\$ (1,216)	\$ 6,837	34

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

Facility Name & ID Number Aperion Care Marseilles, Llc

0054759

Report Period Beginning:

01/01/18

Ending:

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XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 60,143	\$ 3,993		\$ 2,777	\$ (1,216)	\$ 6,837	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)		\$ 60,143	\$ 3,993		\$ 2,777	\$ (1,216)	\$ 6,837	34

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

Facility Name & ID Number Aperion Care Marseilles, Llc

0054759

Report Period Beginning:

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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	\$ 32,722	\$ 4,634	\$ 3,336	\$ (1,297)	10	\$ 7,136	71
72	Current Year Purchases	24,973	238	2,145	1,907	10	2,145	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 57,695	\$ 4,872	\$ 5,482	\$ 610		\$ 9,281	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		\$ 564	\$ 86	\$ 113	\$ 27	5	\$ 366	76
77		Allocated from Aperion Consulting		412	68	82	14	5	329	77
78										78
79										79
80	TOTALS			\$ 976	\$ 153	\$ 195	\$ 42		\$ 696	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)	\$ 147,189	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 17,223	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 9,269	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (7,954)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 17,629	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	Deposit on new dialysis room	\$ 15,000	92
93	Dialysis room flooring	5,700	93
94			94
95		\$ 20,700	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: American Realty Cap Healthcare Trust Inc.

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	<u>1967</u>	<u>103</u>	<u>11/1/2017</u>	\$ <u>185,854</u>			3
4	Additions							4
5								5
6								6
7	TOTAL		<u>103</u>		\$ <u>185,854</u>			7

10. Effective dates of current rental agreement:

Beginning

Ending

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

Fiscal Year Ending Annual Rent

12. /2019 \$

13. /2020 \$

14. /2021 \$

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

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

9. Option to Buy: YES NO Terms: *

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 10,832 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>Patient Transport</u>	<u>2014 Ford - Champion</u>	\$ <u>938.09</u>	\$ <u>11,430</u>	17
18		<u>Challegger Bus</u>			18
19	<u>Allocated from Aperion Care Inc.</u>			<u>1,118</u>	19
20	<u>Allocated from Aperion Consulting LLC</u>			<u>192</u>	20
21	TOTAL		\$ <u>938.09</u>	\$ <u>12,740</u>	21

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

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

Facility Name & ID Number Aperion Care Marseilles, Llc # 0054759 Report Period Beginning: 01/01/18 Ending: 12/31/18
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 249,165	\$		\$ 249,165	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			44,214			44,214	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			258,865			258,865	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				187,969		187,969	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					3,563	45,756		49,319	13
14	TOTAL			\$		\$ 555,807	\$ 233,725		\$ 789,532	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 Marseilles, Llc

0054759

Report Period Beginning: 01/01/18

Ending: 12/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 26,489	\$	1
2	Cash-Patient Deposits	1,000		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	1,104,003		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	59,458		6
7	Other Prepaid Expenses	17,101		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	53,678		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,261,729	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	24,028		15
16	Equipment, at Historical Cost	38,650		16
17	Accumulated Depreciation (book methods)	(8,351)		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>	88,813		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 143,140	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,404,869	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 582,187	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	650,203		29
30	Accrued Salaries Payable	143,063		30
31	Accrued Taxes Payable (excluding real estate taxes)	7,543		31
32	Accrued Real Estate Taxes(Sch.IX-B)	49,518		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	41,817		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,474,331	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	228,966		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 228,966	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,703,297	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (298,428)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,404,869	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (31,811)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (31,811)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(266,617)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (266,617)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (298,428)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care Marseilles, Llc

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Report Period Beginning: 01/01/18

Ending: 12/31/18

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

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,666,716	1
2	Discounts and Allowances for all Levels	455,317	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,122,033	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	189,430	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 189,430	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	3,548	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	5,534	17
18	Sale of Supplies to Non-Patients	152	18
19	Laboratory	115	19
20	Radiology and X-Ray	115	20
21	Other Medical Services	1,426	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 10,890	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	8	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 8	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	1,358	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,358	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,323,719	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	811,034	31
32	Health Care	2,138,353	32
33	General Administration	1,340,605	33
B. Capital Expense			
34	Ownership	318,429	34
C. Ancillary Expense			
35	Special Cost Centers	806,835	35
36	Provider Participation Fee	175,080	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,590,336	40
41	Income before Income Taxes (line 30 minus line 40)**	(266,617)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (266,617)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,270,563	44
45	Private Pay - Net Inpatient Revenue	403,117	45
46	Medicare - Net Inpatient Revenue	1,962,633	46
47	Other-(specify) <u>Insurance</u>	333,518	47
48	Other-(specify) <u>Managed Care</u>	152,202	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,122,033	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.

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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	1,732	1,876	\$ 80,611	\$ 42.97	1
2	Assistant Director of Nursing	620	648	22,985	35.47	2
3	Registered Nurses	18,273	19,378	582,673	30.07	3
4	Licensed Practical Nurses	8,645	9,017	219,707	24.37	4
5	CNAs & Orderlies	38,321	40,049	550,662	13.75	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	67	74	2,197	29.69	8
9	Activity Director	1,709	1,863	36,976	19.85	9
10	Activity Assistants	9,645	10,232	94,538	9.24	10
11	Social Service Workers	3,200	3,452	68,194	19.75	11
12	Dietician					12
13	Food Service Supervisor	1,936	2,080	36,624	17.61	13
14	Head Cook	824	831	8,531	10.27	14
15	Cook Helpers/Assistants	14,064	14,914	163,953	10.99	15
16	Dishwashers					16
17	Maintenance Workers	2,296	2,384	50,274	21.09	17
18	Housekeepers	9,635	9,928	98,491	9.92	18
19	Laundry	3,785	3,892	43,228	11.11	19
20	Administrator	1,824	1,938	76,776	39.62	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,948	2,080	45,906	22.07	23
24	Clerical	3,445	3,737	50,242	13.44	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	1,906	2,039	26,328	12.91	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Attached</u>	2,532	2,613	51,106	19.56	33
34	TOTAL (lines 1 - 33)	126,407	133,025	\$ 2,310,002 *	\$ 17.37	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	64hr/monthly	\$ 12,487	01-03	35
36	Medical Director	48	12,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	25hr/Monthly	50,435	10-03	38
39	Pharmacist Consultant	798	5,107	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	14	743	11-03	44
45	Social Service Consultant	80	5,247	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	940	\$ 86,019		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	6,176	196,429	10-03	52
53	TOTAL (lines 50 - 52)	6,176	\$ 196,429		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	
<u>Sherry Norvell (thru 7/6/18)</u>	<u>Administrator</u>	<u>0</u>	<u>\$ 42,663</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 67,797</u>	<u>IDPH License Fee</u>	<u>\$ 1,483</u>	
<u>Laura Brennan (eff. 8/23/18)</u>	<u>Administrator</u>	<u>0</u>	<u>34,113</u>	<u>Unemployment Compensation Insurance</u>	<u>18,599</u>	<u>Advertising: Employee Recruitment</u>	<u>1,180</u>	
				<u>FICA Taxes</u>	<u>168,339</u>	<u>Health Care Worker Background Check</u>	<u>464</u>	
				<u>Employee Health Insurance</u>	<u>98,124</u>	<u>(Indicate # of checks performed <u>46</u>)</u>		
				<u>Employee Meals</u>	<u>212</u>	<u>Patient Background Checks <u>204</u></u>	<u>2,043</u>	
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues & Subscriptions</u>	<u>13,689</u>	
				<u>Employee Physicals</u>	<u>675</u>	<u>Licenses & Permits</u>	<u>928</u>	
				<u>Other Employee Benefits</u>	<u>8,714</u>	<u>Allocated from Aperion Care Inc.</u>	<u>3,731</u>	
						<u>Allocated from Aperion Consulting LLC</u>	<u>742</u>	
						<u>See Supplemental Schedule</u>	<u>827</u>	
						<u>Less: Public Relations Expense</u>	<u>()</u>	
						<u>Non-allowable advertising</u>	<u>()</u>	
						<u>Yellow page advertising</u>	<u>()</u>	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 76,776			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 25,087	
(List each licensed administrator separately.)								
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)				
					\$ 362,460			
Description			Amount	E. Schedule of Non-Cash Compensation Paid to Owners or Employees				
<u>Aperion Care Inc. - Management Fees</u>			<u>\$ 217,682</u>	Description	Line #	Amount	G. Schedule of Travel and Seminar**	
							Description	Amount
							<u>Out-of-State Travel</u>	<u>\$</u>
							<u>In-State Travel</u>	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 217,682				<u>Seminar Expense</u>	<u>3,023</u>
(Attach a copy of any management service agreement)							<u>Allocated from Aperion Care Inc.</u>	<u>986</u>
C. Professional Services				TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
Vendor/Payee	Type		Amount			\$		\$ 4,249
<u>Marcum LLP</u>	<u>Accounting</u>		<u>8,369</u>				<u>Entertainment Expense</u>	<u>()</u>
<u>Creative Technology Solutions</u>	<u>IT Consulting</u>		<u>6,265</u>					
<u>Microsoft</u>	<u>Software Expense</u>		<u>2,501</u>					
<u>COMS Interactive</u>	<u>Care Management Software</u>		<u>8,239</u>					
<u>Point Click Care</u>	<u>EMR/ Billing Softwaare</u>		<u>21,641</u>					
<u>DGTELL</u>	<u>Surveillance</u>		<u>1,980</u>					
<u>Aperion Care Inc</u>	<u>Data Processing</u>		<u>16,843</u>					
<u>See Attached</u>	<u>Legal</u>		<u>2,875</u>					
<u>JPS Consulting Partners</u>	<u>HR Consulting</u>		<u>2,167</u>					
<u>GCHMO</u>	<u>Managed Care Consulting</u>		<u>14,200</u>					
<u>Interbuild</u>	<u>Energy Procurement</u>		<u>812</u>					
<u>See Supplemental Schedule</u>			<u>158,138</u>					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 244,030					
(For legal fee disclosure, see page 39 of instructions)								

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Marseilles, Llc# 0054759

Report Period Beginning:

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

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. HCCI \$16,673
- (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. \$ 14,492 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. \$ 175,080
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 212 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 3,548
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees