



Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858 Report Period Beginning: 01/01/18 Ending: 12/31/18

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>48</u>	Skilled (SNF)	<u>48</u>	<u>17,520</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>43</u>	Intermediate (ICF)	<u>43</u>	<u>15,695</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>91</u>	TOTALS	<u>91</u>	<u>33,215</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>68</u>	<u>7</u>	<u>25,033</u>	<u>25,108</u>	8
9	SNF/PED					9
10	ICF	<u>5,847</u>	<u>167</u>	<u>165</u>	<u>6,179</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>5,915</u>	<u>174</u>	<u>25,198</u>	<u>31,287</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.20%

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 01/01/2008

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

YES  Date 01/01/2008 NO

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

YES  NO  If YES, enter number of beds certified 48 and days of care provided 1,780

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name & ID Number Aperion Care Midlothian, Llc # 0049858 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	167,980	16,357	14,030	198,367		198,367	(2,146)	196,221		1
2	Food Purchase		174,062		174,062		174,062	88	174,150		2
3	Housekeeping	8,657	7,986	200,998	217,641		217,641		217,641		3
4	Laundry		1,186	75,292	76,478		76,478	(1,754)	74,724		4
5	Heat and Other Utilities			83,100	83,100		83,100	(4,843)	78,257		5
6	Maintenance	22,678	14,987	79,153	116,818		116,818	19,276	136,094		6
7	Other (specify):*							2,609	2,609		7
8	<b>TOTAL General Services</b>	<b>199,315</b>	<b>214,578</b>	<b>452,573</b>	<b>866,466</b>		<b>866,466</b>	<b>13,229</b>	<b>879,695</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			11,000	11,000		11,000		11,000		9
10	Nursing and Medical Records	1,468,132	46,887	59,907	1,574,926		1,574,926	(14,904)	1,560,022		10
10a	Therapy	133,647	2,086		135,733		135,733		135,733		10a
11	Activities	61,094	2,421	2,222	65,737		65,737		65,737		11
12	Social Services	101,872		15,834	117,706		117,706		117,706		12
13	CNA Training										13
14	Program Transportation			2,765	2,765		2,765		2,765		14
15	Other (specify):*							4,197	4,197		15
16	<b>TOTAL Health Care and Programs</b>	<b>1,764,745</b>	<b>51,394</b>	<b>91,728</b>	<b>1,907,867</b>		<b>1,907,867</b>	<b>(10,707)</b>	<b>1,897,160</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	105,575		236,003	341,578		341,578	(189,598)	151,980		17
18	Directors Fees										18
19	Professional Services			189,408	189,408	(6,642)	182,766	(58,359)	124,407		19
20	Dues, Fees, Subscriptions & Promotions			76,488	76,488		76,488	(48,301)	28,187		20
21	Clerical & General Office Expenses	109,279		155,296	264,575		264,575	1,732	266,307		21
22	Employee Benefits & Payroll Taxes			368,630	368,630		368,630		368,630		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,047	3,047		3,047	1,624	4,671		24
25	Other Admin. Staff Transportation			459	459		459	5,159	5,618		25
26	Insurance-Prop.Liab.Malpractice			172,252	172,252		172,252	1,584	173,836		26
27	Other (specify):*							19,661	19,661		27
28	<b>TOTAL General Administration</b>	<b>214,854</b>		<b>1,201,583</b>	<b>1,416,437</b>	<b>(6,642)</b>	<b>1,409,795</b>	<b>(266,498)</b>	<b>1,143,297</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>2,178,914</b>	<b>265,972</b>	<b>1,745,884</b>	<b>4,190,770</b>	<b>(6,642)</b>	<b>4,184,128</b>	<b>(263,976)</b>	<b>3,920,152</b>		<b>29</b>

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

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

Facility Name & ID Number Aperion Care Midlothian, Llc

#0049858

Report Period Beginning:

01/01/18

Ending:

12/31/18

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			68,961	68,961		68,961	100,492	169,453			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			63,188	63,188		63,188	269,802	332,990			32
33	Real Estate Taxes			219,304	219,304	6,642	225,946	1,089	227,035			33
34	Rent-Facility & Grounds			414,000	414,000		414,000	(414,000)				34
35	Rent-Equipment & Vehicles			17,131	17,131		17,131	2,796	19,927			35
36	Other (specify):*			17,670	17,670		17,670	(17,670)				36
37	<b>TOTAL Ownership</b>			800,254	800,254	6,642	806,896	(57,490)	749,407			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		56,735	395,567	452,302		452,302	(29,168)	423,134			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			227,953	227,953		227,953		227,953			42
43	Other (specify):*			11,428	11,428		11,428	(14,578)	(3,150)			43
44	<b>TOTAL Special Cost Centers</b>		56,735	634,948	691,683		691,683	(43,746)	647,937			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,178,914	322,707	3,181,086	5,682,707		5,682,707	(365,212)	5,317,495			45

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

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning:

01/01/18

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12/31/18

**VI. ADJUSTMENT DETAIL**

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(5,653)	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	(15,596)	30		9
10	Interest and Other Investment Income	(11,512)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(10)	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	(203)	21		18
19	Entertainment				19
20	Contributions	(43,847)	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	(104,736)	21		24
25	Fund Raising, Advertising and Promotional	(4,873)	43		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	(79,538)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (265,968)		\$	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)	(99,244)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (99,244)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (365,212)		37

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

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

(See instructions.)

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

Aperion Care Midlothian, Llc

ID# 0049858

Report Period Beginning: 01/01/18

Ending: 12/31/18

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Bank Charges	\$ (15,814)	21	1
2	Theft Damages & Loss	(335)	21	2
3	Supplemental Insurance	(43)	21	3
4	State Replacement Tax	(917)	21	4
5	Amortization	(17,670)	36	5
6	Marketing Fees	(3,150)	43	6
7	Marketing Food	(681)	43	7
8	Promotional Products	(2,724)	43	8
9	Bldg Co - Accounting Fees	(7,983)	19	9
10	Bldg Co - Amortization	(22,485)	36	10
11	Bldg Co - Licenses & Permits	(191)	20	11
12	Bldg Co - Bank Charges	(5,329)	21	12
13	Collections	(385)	19	13
14	PAC Dues	(7,211)	20	14
15	Miscellaneous Income	(42)	21	15
16	Additional R & M	15,747	06	16
17	Prior Year Dues	(4,253)	20	17
18	Non-Allowable Legal	(4,654)	19	18
19	Non-allowable Professional Fees	(1,200)	19	19
20	Interbuild Adjustment	(218)	06	20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(79,538)		49

Aperion Care Midlothian, Llc

Report Period Beginning: ID# 0049858  
 Ending: 01/01/18  
12/31/18

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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Midlothian, Llc# 0049858

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary				(2,146)								(2,146)	1
2	Food Purchase	(10)		98									88	2
3	Housekeeping													3
4	Laundry									(1,754)			(1,754)	4
5	Heat and Other Utilities	(5,653)					810						(4,843)	5
6	Maintenance	15,529		1,730	264		1,753						19,276	6
7	Other (specify):*			161	2,147		301						2,609	7
8	<b>TOTAL General Services</b>	<b>9,866</b>		<b>1,989</b>	<b>265</b>		<b>2,864</b>			<b>(1,754)</b>			<b>13,229</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			9,647	(24,551)								(14,904)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			981	3,216								4,197	15
16	<b>TOTAL Health Care and Programs</b>			<b>10,628</b>	<b>(21,335)</b>								<b>(10,707)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(189,598)									(189,598)	17
18	Directors Fees													18
19	Professional Services	(14,222)	7,983	1,715	1,861	(51,806)	521		(4,410)				(58,359)	19
20	Fees, Subscriptions & Promotions	(55,502)	191	4,936	981	1,084	9						(48,301)	20
21	Clerical & General Office Expenses	(127,419)	5,329	29,349	2,430	90,423	1,620						1,732	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,305	252	67							1,624	24
25	Other Admin. Staff Transportation			4,966	166	27							5,159	25
26	Insurance-Prop.Liab.Malpractice			1,584									1,584	26
27	Other (specify):*			9,477	233	9,951							19,661	27
28	<b>TOTAL General Administration</b>	<b>(197,143)</b>	<b>13,503</b>	<b>(136,266)</b>	<b>5,923</b>	<b>49,745</b>	<b>2,150</b>		<b>(4,410)</b>				<b>(266,498)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(187,277)</b>	<b>13,503</b>	<b>(123,649)</b>	<b>(15,148)</b>	<b>49,745</b>	<b>5,014</b>		<b>(4,410)</b>	<b>(1,754)</b>			<b>(263,976)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(15,596)	104,157	1,272	229	234	10,196						100,492	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(11,512)	272,279	6,073	11		2,951						269,802	32
33	Real Estate Taxes						1,089						1,089	33
34	Rent-Facility & Grounds		(384,000)				(30,000)						(414,000)	34
35	Rent-Equipment & Vehicles			1,479	254	262	802						2,796	35
36	Other (specify):*	(40,155)	22,485										(17,670)	36
37	<b>TOTAL Ownership</b>	<b>(67,263)</b>	<b>14,921</b>	<b>8,824</b>	<b>494</b>	<b>496</b>	<b>(14,962)</b>						<b>(57,490)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(29,168)					(29,168)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(11,428)			(3,150)								(14,578)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(11,428)</b>			<b>(3,150)</b>			<b>(29,168)</b>					<b>(43,746)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(265,968)</b>	<b>28,424</b>	<b>(114,825)</b>	<b>(17,804)</b>	<b>50,241</b>	<b>(9,948)</b>	<b>(29,168)</b>	<b>(4,410)</b>	<b>(1,754)</b>			<b>(365,212)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 384,000	Plaza Nursing Realty LLC		\$	\$ (384,000)	1
2	V	33 Real Estate Taxes	219,304	Plaza Nursing Realty LLC		219,304		2
3	V	19 Accounting Fees		Plaza Nursing Realty LLC		7,983	7,983	3
4	V	36 Amortization Expense		Plaza Nursing Realty LLC		22,485	22,485	4
5	V	20 Licenses & Permits		Plaza Nursing Realty LLC		191	191	5
6	V	30 Depreciation Expense		Plaza Nursing Realty LLC		104,157	104,157	6
7	V	21 Bank Charges		Plaza Nursing Realty LLC		5,329	5,329	7
8	V	32 Interest	16	Plaza Nursing Realty LLC		272,295	272,279	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	<b>Total</b>		\$ 603,320			\$ 631,744	\$ * 28,424	14

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

Facility Name & ID Number Aperion Care Midlothian, Llc# 0049858Report Period Beginning: 01/01/18Ending: 12/31/18

## VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2	FOOD	APERION CARE, INC.		\$ 98	\$	98	15
16	V	6	MAINTENANCE SALARY	APERION CARE, INC.		1,582		1,582	16
17	V	6	REPAIRS & MAINTENANCE	APERION CARE, INC.		148		148	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY	APERION CARE, INC.		161		161	18
19	V	10	NURSING & MEDICAL RECORDS	APERION CARE, INC.		3		3	19
20	V	10	SALARY- NURSE	APERION CARE, INC.		9,644		9,644	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE	APERION CARE, INC.		981		981	21
22	V	17	ADMINISTRATIVE SALARIES	APERION CARE, INC.		46,405		46,405	22
23	V	19	PROFESSIONAL FEES	APERION CARE, INC.		8,004		8,004	23
24	V	20	FEES, SUBSCRIPTIONS	APERION CARE, INC.		4,936		4,936	24
25	V	21	CLERICAL SALARY	APERION CARE, INC.		27,857		27,857	25
26	V	21	CLERICAL & GENERAL	APERION CARE, INC.		1,492		1,492	26
27	V	24	SEMINARS	APERION CARE, INC.		1,305		1,305	27
28	V	25	AUTO AND TRAVEL	APERION CARE, INC.		4,966		4,966	28
29	V	26	INSURANCE	APERION CARE, INC.		1,584		1,584	29
30	V	27	EMP. BEN.-GEN. ADMIN.	APERION CARE, INC.		9,477		9,477	30
31	V	30	DEPRECIATION	APERION CARE, INC.		1,272		1,272	31
32	V	32	INTEREST	APERION CARE, INC.		6,073		6,073	32
33	V	35	AUTO LEASE	APERION CARE, INC.		1,479		1,479	33
34	V	17	MANAGEMENT FEE	APERION CARE, INC.				(236,003)	34
35	V	19	HOME OFFICE	APERION CARE, INC.				(6,289)	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 242,292			\$ 127,467	\$ *	(114,825)	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>		\$ 11,884	\$	11,884	15
16	V	<u>6</u> MAINTENANCY SALARY		<u>APERION CONSULTING, LLC</u>		7,572		7,572	16
17	V	<u>7</u> EMP. BEN.-GEN. SERV. & DIETARY		<u>APERION CONSULTING, LLC</u>		2,147		2,147	17
18	V	<u>10</u> SALARY NURSE		<u>APERION CONSULTING, LLC</u>		28,740		28,740	18
19	V	<u>15</u> PAYROLL TAXES/GROUP INSURANCE		<u>APERION CONSULTING, LLC</u>		3,216		3,216	19
20	V	<u>19</u> PROFESSIONAL FEES		<u>APERION CONSULTING, LLC</u>		1,861		1,861	20
21	V	<u>20</u> FEES, SUBSCRIPTIONS		<u>APERION CONSULTING, LLC</u>		981		981	21
22	V	<u>21</u> CLERICAL & GENERAL		<u>APERION CONSULTING, LLC</u>		2,430		2,430	22
23	V	<u>24</u> SEMINARS		<u>APERION CONSULTING, LLC</u>		252		252	23
24	V	<u>25</u> AUTO AND TRAVEL		<u>APERION CONSULTING, LLC</u>		166		166	24
25	V	<u>27</u> PAYROLL TAXES/GROUP INSURANCE		<u>APERION CONSULTING, LLC</u>		233		233	25
26	V	<u>30</u> DEPRECIATION		<u>APERION CONSULTING, LLC</u>		229		229	26
27	V	<u>32</u> INTEREST		<u>APERION CONSULTING, LLC</u>		11		11	27
28	V	<u>35</u> AUTO LEASE		<u>APERION CONSULTING, LLC</u>		254		254	28
29	V								29
30	V								30
31	V								31
32	V	<u>10</u> RN CONSULTING	53,291	<u>APERION CONSULTING, LLC</u>				(53,291)	32
33	V	<u>01</u> DIETICIAN	14,030	<u>APERION CONSULTING, LLC</u>				(14,030)	33
34	V	<u>06</u> PROJECT MANAGER	7,308	<u>APERION CONSULTING, LLC</u>				(7,308)	34
35	V	<u>43</u> MARKETING	3,150	<u>APERION CONSULTING, LLC</u>				(3,150)	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 77,780			\$ 59,976	\$ *	(17,804)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19 PROFESSIONAL FEES		APERION FINANCIAL, LLC		4,799	\$	4,799	15
16	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC		1,084		1,084	16
17	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC		90,423		90,423	17
18	V	24 SEMINARS		APERION FINANCIAL, LLC		67		67	18
19	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC		27		27	19
20	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC		9,951		9,951	20
21	V	30 DEPRECIATION		APERION FINANCIAL, LLC		234		234	21
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC		262		262	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	56,605	APERION FINANCIAL, LLC				(56,605)	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 56,605			\$ 106,847	\$ *	50,241	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		\$ 810	\$	810	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,753		1,753	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		301		301	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		521		521	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		9		9	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,620		1,620	20
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		10,196		10,196	21
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,951		2,951	22
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		1,089		1,089	23
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		802		802	24
25	V	34 RENTAL INCOME	30,000	CHASE OFFICE,LLC				(30,000)	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 30,000			\$ 20,052	\$ *	(9,948)	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	\$ 389,940	Renewal Rehab		\$ 360,772	\$ (29,168)	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$ 389,940			\$ 360,772	\$ * (29,168)	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	\$ 16,844	ProPay HR		\$ 12,434	\$ (4,410)	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		\$ 16,844			\$ 12,434	\$ * (4,410)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	04 Laundry Services	\$ 75,292	EcoBrite Linen		\$ 73,538	\$ (1,754)	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		\$ 75,292			\$ 73,538	\$ * (1,754)	39

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

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning: 01/01/18

Ending: 12/31/18

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	26 Insurance	\$ 118,201	Aperion Incorporated Cell		\$ 118,201	\$	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		\$ 118,201			\$ 118,201	\$ *	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	<b>Total</b>		\$			\$	\$ *	39

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

Facility Name &amp; ID Number

Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning:

01/01/18

Ending:

12/31/18

## VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Yosef Meystel Trust	50.00%	Aperion Care Angola	Angola, IN	Plaza Nursing Realty		Building Co.	1
2	David Berkowitz Trust	43.00%	Aperion Care Bloomington	Bloomington	Interbuild Construction	Chicago	Bldg Improvements	2
3	George Lowinger	7.00%	Aperion Care Bridgeport	Bridgeport	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	3
4			Aperion Care Burbank	Burbank	Propay	Evanston	Payroll Services	4
5			Aperion Care Cairo	Cairo	Renewal Rehab	Lincolnwood	Therapy Services	5
6			Aperion Care Capitol	Capitol	Aperion Care, Inc.	Lincolnwood	Corporate Manager	6
7			Aperion Care Chicago Heights	Chicago Heights	Aperion Consulting, Inc.	Lincolnwood	Consulting Co.	7
8			Aperion Care Demotte	Demotte, IN	Aperion Financial, Inc.	Lincolnwood	Bookkeeping	8
9			Aperion Care Dolton	Dolton	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Elgin	Elgin	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Evanston	Evanston	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Fairfield	Fairfield	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care Forest Park	Forest Park	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16			Aperion Care Galesburg	Galesburg	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17			Aperion Care Hidden Lake	St. Louis, MO	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care Highwood	Highwood	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care International	Chicago	Aperion Incorporated Cell	Burlington, VT	Insurance	19
20			Aperion Care Jacksonville	Jacksonville				20
21			Aperion Care Kokomo	Kokomo, IN				21
22			Aperion Care Litchfield	Litchfield				22
23			Aperion Care Marion	Marion, IN				23
24			Aperion Care Marseilles	Marseilles				24
25			Aperion Care Mascoutah	Mascoutah				25
26			Aperion Care Midlothian	Midlothian				26
27			Aperion Care Moline	East Moline				27
28			Aperion Care Morton Terrace	Morton				28
29			Aperion Care Morton Villa	Morton				29
30			Aperion Care Oak Lawn	Oak Lawn				30



Facility Name &amp; ID Number

Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning:

01/01/18

Ending:

12/31/18

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	0.89	2.23%	Alloc. Salary	\$ 5,580	17-7	1
2	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.12	2.96%	Alloc. Salary	392	21-7	2
3	David Berkowitz	Relative	Administrative	0.00%	See Attached	0.89	2.23%	Alloc. Salary	5,580	17-7	3
4	Jay Meystel	Relative	Clerical	0.00%	See Attached	0.45	1.12%	Alloc. Salary	690	21-7	4
5	Elisheva Adest	Relative	Clerical	0.00%	See Attached	0.34	1.48%	Alloc. Salary	276	21-7	5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 12,518		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 Midlothian, Llc

# 0049858

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 Midlothian, Llc

# 0049858

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	\$ 31,287	\$ 98	1
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	31,287	1,582	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	31,287	148	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,401,635	55	5,656	31,287	161	4
5	10	NURSING & MEDICAL RECOR	ACTUAL CENSUS	1,401,635	55	128	31,287	3	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	31,287	9,644	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,401,635	55	42,957	31,287	981	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	31,287	46,405	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	31,287	8,004	9
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	31,287	4,936	10
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	31,287	27,857	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	31,287	1,492	12
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	31,287	1,305	13
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	31,287	4,966	14
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	31,287	1,584	15
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	31,287	9,477	16
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	31,287	1,272	17
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	31,287	6,073	18
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	31,287	1,479	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 5,718,302	\$ 3,836,913		\$ 127,467	25

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION CONSULTING, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

( 847) 262-3800

Fax Number

(

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	\$ 31,287	\$ 11,884	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	31,287	7,572	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,401,635	55	81,117	31,287	2,147	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	1,640,760	28,740	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	183,437	31,287	3,216	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360	31,287	1,861	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964	31,287	981	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	81,823	2,430	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275	31,287	252	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427	31,287	166	10
11	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	9,636	31,287	233	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275	31,287	229	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508	31,287	11	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374	31,287	254	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	\$ 59,976	25

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

APERION FINANCIAL, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

( 847) 262-3800

Fax Number

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1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	215,001	31,287	4,799	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576	31,287	1,084	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	90,423	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987	31,287	67	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197	31,287	27	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805	31,287	9,951	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463	31,287	234	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738	31,287	262	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		\$ 106,847	25

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

CHASE OFFICE, LLC

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

( 847) 262-3800

Fax Number

(

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,401,635	55	\$ 36,284	\$ 31,287	\$ 810	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	31,287	1,753	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	31,287	301	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	31,287	521	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	31,287	9	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	31,287	1,620	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	31,287	10,196	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	31,287	2,951	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	31,287	1,089	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	31,287	802	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 898,317	\$	\$ 20,052	25

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Renewal Rehab

Street Address

7358 N. Lincoln Ave., Suite 160

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

( 847) 938-8750

Fax Number

( 847) 410-9720

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 360,772	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				\$	\$		\$ 360,772	25

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

ProPay HR LLC

Street Address

2201 W Main St

City / State / Zip Code

Evanston, IL 60202

Phone Number

( 847) 905-3268

Fax Number

( )

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 12,434	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				\$	\$		\$ 12,434	25

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

EcoBrite Linen

Street Address

3712 Jarvis Avenue

City / State / Zip Code

Skokie, IL 60076

Phone Number

( 847) 582-4000

Fax Number

( )

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	4	Laundry Services			\$	\$		\$ 73,538	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				\$	\$		\$ 73,538	25

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

Aperion Incorporated Cell

Street Address

30 Main Street, Suite 330

City / State / Zip Code

Burlington, Vermont 05401

Phone Number

( )

Fax Number

( )

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	26	Insurance	Direct Allocation		\$	\$		\$ 118,201	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				\$	\$		\$ 118,201	25

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

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 Midlothian, Llc

# 0049858

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	First Midwest Bank		X	Mortgage			\$	\$ 4,425,000		\$ 272,295	1									
2											2									
3											3									
4											4									
5											5									
<b>Working Capital</b>																				
a																				
6	First Midwest Bank		X					1,195,765		63,059	6									
7	Insurance Policies		X							129	7									
8											8									
9	<b>TOTAL Facility Related</b>						\$	\$ 5,620,765		\$ 335,483	9									
<b>B. Non-Facility Related*</b>																				
10	Interest Income		X							(11,512)	10									
11	Interest Income - Bldg Co.		X							(16)	11									
12	Allocated From Aperion Care	X								6,073	12									
13	See Supplemental Schedule									2,962	13									
14	<b>TOTAL Non-Facility Related</b>						\$	\$		\$ (2,493)	14									
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 5,620,765		\$ 332,990	15									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ None      Line # 36

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

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

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

**B. Real Estate Taxes**

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

1. Real Estate Tax accrual used on 2017 report.	\$	<u>169,200</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	<u>194,594</u>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<u>25,394</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>195,000</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>	\$	<u>6,642</u>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	<u>227,036</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>143,985</u>	8
	2014	<u>160,232</u>	9
	2015	<u>165,106</u>	10
	2016	<u>168,861</u>	11
	2017	<u>193,505</u>	12

2018 Accrual = 193,505 x 1.01 (rounded)

Allocated from Chase Office: \$1,089

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

**NOTES:**

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

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

FACILITY NAME Aperion Care Midlothian, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049858

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>28-11-408-050-0000</u>	<u>Long Term Care Property</u>	\$ <u>4,112.56</u>	\$ <u>4,112.56</u>
2. <u>28-11-408-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>185,887.62</u>	\$ <u>185,887.62</u>
3. <u>28-11-408-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>3,503.62</u>	\$ <u>3,503.62</u>
4. <u>10-27-307-027-0000</u>	<u>Home Office Allocation</u>	\$ <u>45,392.90</u>	\$ <u>1,013.25</u>
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>238,896.70</u></u>	\$ <u><u>194,517.05</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 Midlothian, Llc COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0049858  
 CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_  
 TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

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

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

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

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

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

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning:

01/01/18 Ending:

12/31/18

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 19,780 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories 1

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

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

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

None

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Land</u>			\$ <u>383,883</u>	1
2	<u>Allocated from Chase Office LLC</u>			<u>1,386</u>	2
3	<b>TOTALS</b>			\$ <b>385,269</b>	3

**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	91		2016	1961	\$ 3,454,948	\$ 104,157	35	\$ 98,713	\$ (5,444)	\$ 296,139	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		2008		50,558		20	2,864	2,864	45,880	9
10	Various		2009		43,854		20	1,957	1,957	28,037	10
11	Various		2010		121,479		20	7,782	7,782	65,992	11
12	Various		2011		248,937		20	12,447	12,447	94,763	12
13	Various		2012		29,898		20	1,975	1,975	12,644	13
14	Various		2013		10,070		20	672	672	3,650	14
15	Various		2014		22,909		20	1,145	1,145	4,994	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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 4,062,227	\$ 178,401		\$ 131,229	\$ (47,172)	\$ 561,147	1
2	Boiler	2015	6,003		20	300	300	976	2
3	Repaired & Corrected Panels Feeding A/C And Heating For Reside	2015	3,000		20	150	150	475	3
4	Full Depth Removal & Replace	2016	7,881		20	394	394	1,018	4
5	Concrete	2016	10,250		20	513	513	1,324	5
6	Replaced Vinyl Double Hung In Kitchen, Dishwasher & Garage	2016	3,496		20	175	175	481	6
7	Removed & Replaced Damaged Retainer, Skirts & Bumber Guards	2016	3,155		20	158	158	408	7
8	Electrical Design For Boiler Rooms & Office	2016	3,241		20	162	162	338	8
9	New Pipes, Rewiring, Circuits & Panels Dining Room Area	2017	25,500		20	1,275	1,275	2,125	9
10	Electrical Upgreade In Living Room, Bathrooms, Hallways (15,400)	2017	14,675		20	734	734	1,223	10
11	New Panels In Electric Room (12,900)	2017	12,292		20	615	615	1,127	11
12	New Pipe; Break Concrete	2018	8,308		20	173	173	173	12
13	Alarm Repair-New Notifier 640 Panel With Xp6 Zone Monitor Car	2018	3,500		20	58	58	58	13
14	New Lighting And Electrical	2018	7,610		20	159	159	159	14
15	New Lighting And Electrical - Replace Defective Outlets	2018	4,095		20	85	85	85	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,175,233	\$ 178,401		\$ 136,179	\$ (42,222)	\$ 571,115	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		\$ 4,175,233	\$ 178,401		\$ 136,179	\$ (42,222)	\$ 571,115	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
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19									19
20									20
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,175,233	\$ 178,401		\$ 136,179	\$ (42,222)	\$ 571,115	34

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

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 4,175,233	\$ 178,401		\$ 136,179	\$ (42,222)	\$ 571,115	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
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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)		\$ 4,175,233	\$ 178,401		\$ 136,179	\$ (42,222)	\$ 571,115	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		\$ 4,175,233	\$ 178,401		\$ 136,179	\$ (42,222)	\$ 571,115	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
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,175,233	\$ 178,401		\$ 136,179	\$ (42,222)	\$ 571,115	34

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

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

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

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	12,474	320	20	320		773	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	665	107	20	33	(74)	266	9
10	Allocated from Aperion Care	2012	189	15	20	9	(5)	57	10
11	Allocated from Aperion Care	2013	80	9	20	4	(5)	20	11
12									12
13	Allocated from Chase Office LLC	2018	57		20	3	3	3	13
14	Allocated from Chase Office LLC	2017	2,887	204	20	144	(60)	289	14
15	Allocated from Chase Office LLC	2016	63,222	4,629	20	3,161	(1,467)	7,639	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)		\$ 79,574	\$ 5,283		\$ 3,675	\$ (1,608)	\$ 9,046	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 79,574	\$ 5,283		\$ 3,675	\$ (1,608)	\$ 9,046	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 79,574	\$ 5,283		\$ 3,675	\$ (1,608)	\$ 9,046	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 299,318	\$ 6,131	\$ 31,147	\$ 25,016	10	\$ 96,565	71
72	Current Year Purchases	5,317	315	428	113	10	428	72
73	Fully Depreciated Assets	40,152				10	40,152	73
74								74
75	TOTALS	\$ 344,787	\$ 6,445	\$ 31,575	\$ 25,130		\$ 137,144	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		2009 GMC SAVANA	2011	\$ 23,542	\$	\$ 1,442	\$ 1,442	5	\$ 23,542	76
77		Allocated from Aperion Care	2018	747	113	149	36	5	485	77
78		Allocated from Aperion Consultin	2018	545	90	109	19	5	436	78
79										79
80	TOTALS			\$ 24,833	\$ 203	\$ 1,700	\$ 1,497		\$ 24,462	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)	\$ 4,930,122	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 185,050	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 169,454	83**
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (15,596)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 732,721	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	Dining Room Chairs, Tables	\$ 29,875	92
93	and Window Treatments		93
94			94
95		\$ 29,875	95

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

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

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 18,196 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Aperion Care</u>		\$	\$ <u>1,479</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>254</u>	18
19					19
20					20
21	TOTAL		\$	\$ <u>1,733</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 Midlothian, Llc # 0049858 Report Period Beginning: 01/01/18 Ending: 12/31/18  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS** (See instructions.)

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
			Units of Service			Units	Cost									
1	Licensed Occupational Therapist	39 - 03	hrs		\$			\$	171,104	\$			\$	171,104	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs						31,246					31,246	2	
3	Licensed Recreational Therapist		hrs												3	
4	Licensed Physical Therapist	39 - 03	hrs						187,912					187,912	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							35,659				35,659	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs												10	
11	Academic Education		hrs												11	
12	Other (specify):														12	
13	Other (specify):								5,305	21,076				26,381	13	
14	TOTAL				\$			\$	395,567	\$	56,735		\$	452,302	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 Midlothian, Llc**

# **0049858**

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

Ending: **12/31/18**

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of **12/31/18**

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 110,127	\$ 154,077	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	850,024	850,024	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	82,745	82,745	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	314,663	314,663	8
9	Other(specify): <u>See Attached Schedule</u>	7,701	146,397	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,365,260	\$ 1,547,906	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		575,825	13
14	Buildings, at Historical Cost		3,260,006	14
15	Leasehold Improvements, at Historical Cost	667,976	667,976	15
16	Equipment, at Historical Cost	170,182	425,996	16
17	Accumulated Depreciation (book methods)	(555,740)	(816,131)	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>	2,589,265	2,602,382	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,871,683	\$ 6,716,054	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,236,943	\$ 8,263,960	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 706,622	\$ 698,289	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,195,765	1,195,765	29
30	Accrued Salaries Payable	94,006	94,006	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,079	4,079	31
32	Accrued Real Estate Taxes(Sch.IX-B)		195,000	32
33	Accrued Interest Payable	6,054	6,054	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	20,020	20,020	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 2,026,546	\$ 2,213,213	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		4,425,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>	888,178	260,106	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 888,178	\$ 4,685,106	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,914,724	\$ 6,898,319	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,322,219	\$ 1,365,641	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 4,236,943	\$ 8,263,960	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>651,774</b>	<b>1</b>
2	Restatements (describe):		2
3	<u>Bad Debt Expense</u>	<u>59,672</u>	3
4	<u>Rounding</u>	<u>5</u>	4
5			5
6	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>711,451</b>	<b>6</b>
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	<u>625,768</u>	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	<u>(15,000)</u>	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>610,768</b>	<b>17</b>
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,322,219</b>	<b>24</b> *

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

Facility Name &amp; ID Number Aperion Care Midlothian, Llc

# 0049858

Report Period Beginning: 01/01/18

Ending: 12/31/18

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

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

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 7,027,938	1
2	Discounts and Allowances for all Levels	(911,723)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,116,215	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	176,641	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 176,641	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	2,677	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	139	19
20	Radiology and X-Ray		20
21	Other Medical Services	1,249	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 4,065	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	11,512	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 11,512	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Supplemental Schedule	42	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 42	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,308,475	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	866,466	31
32	Health Care	1,907,867	32
33	General Administration	1,416,437	33
<b>B. Capital Expense</b>			
34	Ownership	800,254	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	463,730	35
36	Provider Participation Fee	227,953	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,682,707	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	625,768	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 625,768	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,020,216	44
45	Private Pay - Net Inpatient Revenue	38,280	45
46	Medicare - Net Inpatient Revenue	998,412	46
47	Other-(specify) <u>Insurance</u>	41,609	47
48	Other-(specify) <u>Manage Care</u>	4,017,698	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 6,116,215	49

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Aperion Care Midlothian, Llc

# 0049858

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	1,658	1,814	\$ 81,834	\$ 45.11	1
2	Assistant Director of Nursing	913	1,085	41,421	38.18	2
3	Registered Nurses	8,341	8,697	308,803	35.51	3
4	Licensed Practical Nurses	15,658	17,178	492,709	28.68	4
5	CNAs & Orderlies	33,745	38,792	512,719	13.22	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,805	7,267	133,647	18.39	8
9	Activity Director	1,645	1,864	25,545	13.70	9
10	Activity Assistants	1,391	1,525	18,688	12.25	10
11	Social Service Workers	4,422	4,809	101,872	21.18	11
12	Dietician					12
13	Food Service Supervisor	1,843	2,027	29,984	14.79	13
14	Head Cook	4,484	4,921	62,483	12.70	14
15	Cook Helpers/Assistants	6,060	6,526	75,513	11.57	15
16	Dishwashers					16
17	Maintenance Workers	933	1,309	22,678	17.32	17
18	Housekeepers	681	732	8,657	11.83	18
19	Laundry					19
20	Administrator	1,968	2,080	105,575	50.76	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,712	1,797	42,049	23.40	23
24	Clerical	4,472	5,099	67,230	13.18	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	1,960	2,533	30,646	12.10	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Attached</u>	1,241	1,267	16,861	13.31	33
34	TOTAL (lines 1 - 33)	99,932	111,322	\$ 2,178,914 *	\$ 19.57	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 14,030	01-03	35
36	Medical Director	77	11,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	53,291	10-03	38
39	Pharmacist Consultant	1,062	6,616	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	52	2,222	11-03	44
45	Social Service Consultant	63	3,834	12-03	45
46	Other(specify) <u>Psychiatric MD</u>	Monthly	12,000	12-03	46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,254	\$ 102,993		49

**C. CONTRACT NURSES**

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

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries			D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Leola Mixon	Administrator	0	\$ 105,575	Workers' Compensation Insurance	\$ 70,574	IDPH License Fee	\$ 3,980	
				Unemployment Compensation Insurance	50,651	Advertising: Employee Recruitment	1,354	
				FICA Taxes	165,414	Health Care Worker Background Check	206	
				Employee Health Insurance	54,923	(Indicate # of checks performed <u>21</u> )		
				Employee Meals	1,273	Patient Background Checks	158	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscription	11,948	
				Union Pension Fund	14,032	Licenses & Permits	2,112	
				Employee Physicals	560	Allocated from Aperion Care	4,936	
				Employee Benefits - Other	10,955	Allocated from Aperion Consulting	981	
				Employee 401K Plan	248	See Supplemental Schedule	1,093	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 105,575	TOTAL (agree to Schedule V, line 22, col.8)		\$ 28,187		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees		G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount
Aperion Care - Management Fees			\$ 236,003				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 236,003				Seminar Expense	3,047
C. Professional Services							Allocated from Aperion Care	1,305
Vendor/Payee	Type		Amount				Allocated from Aperion Consulting	252
Marcum LLP	Accounting Fees		\$ 23,690				See Supplemental Schedule	67
ProPay HR	Payroll Processing		16,844				Entertainment Expense	( )
See Attached	Legal Fees		5,241				(agree to Sch. V, line 24, col. 8)	
Aperion Care	Home Office Expense		6,289				TOTAL	\$ 4,671
Aperion Financial	Home Office Expense		56,605					
Aperion Consulting	Data Processing		14,722					
Creative Technologies	IT Consulting		6,195					
COMS Interactive	Care Management Software		7,249					
Dgtell	Surveillance		810					
PointClickCare Technologies	EMR/ Billing Software		29,117					
Pinnacle	Financial Consulting		2,766					
See Supplemental Schedule			19,878					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 189,406	TOTAL		\$		

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name & ID Number Aperion Care Midlothian, Llc# 0049858

Report Period Beginning:

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

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. HCCI \$14,422
- (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. \$ 11,210 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. \$ 227,953  
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. \$ 1,273 Has any meal income been offset against related costs? N/A Indicate the amount. \$ \_\_\_\_\_
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14  
d. Have vehicle usage logs been maintained? No  
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? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees