

		FOR BHF USE					

LL1

**2018**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT (COST REPORT)**  
**FOR LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2018)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p><b>I. IDPH License ID Number:</b> <u>0054742</u></p> <p><b>Facility Name:</b> <u>Aperion Care Morton Terrace, Llc</u></p> <p><b>Address:</b> <u>191 East Queenwood Road</u> <u>Morton</u> <u>61550</u>        Number City Zip Code</p> <p><b>County:</b> <u>Tazewell</u></p> <p><b>Telephone Number:</b> <u>(309) 266-5331</u> <b>Fax #</b> <u>(309) 266-9376</u></p> <p><b>HFS ID Number:</b> _____</p> <p><b>Date of Initial License for Current Owners:</b> <u>11/1/2017</u></p> <p><b>Type of Ownership:</b></p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td><b>IRS Exemption Code</b> _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p><b>In the event there are further questions about this report, please contact:</b>  <b>Name:</b> <u>Steven N. Lavenda</u> <b>Telephone Number:</b> <u>(847) 282-6300</u>  <b>Email Address:</b> _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/18</u> to <u>12/31/18</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td rowspan="2">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td colspan="2">(Type or Print Name) _____</td> </tr> <tr> <td></td> <td colspan="2">(Title) _____</td> </tr> <tr> <td rowspan="4">Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td colspan="2">* Subject to the attached Accountants' Consulting Report</td> </tr> <tr> <td colspan="2">(Print Name and Title) _____</td> </tr> <tr> <td colspan="2">(Firm Name &amp; Address) <u>Marcum, LLP</u> <u>9 Parkway North, Suite 200 Deerfield, IL 60015</u></td> </tr> <tr> <td></td> <td>(Telephone) <u>(847) 282-6300</u></td> <td>Fax # <u>(847) 282-6301</u></td> </tr> <tr> <td colspan="3">MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001</td> </tr> <tr> <td></td> <td></td> <td>Phone # (217) 782-1630</td> </tr> </table>	Officer or Administrator of Provider	(Signed) _____	(Date) _____	(Type or Print Name) _____			(Title) _____		Paid Preparer	(Signed) _____	(Date) _____	* Subject to the attached Accountants' Consulting Report		(Print Name and Title) _____		(Firm Name & Address) <u>Marcum, LLP</u> <u>9 Parkway North, Suite 200 Deerfield, IL 60015</u>			(Telephone) <u>(847) 282-6300</u>	Fax # <u>(847) 282-6301</u>	MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001					Phone # (217) 782-1630
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Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742 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>46</u>	Skilled (SNF)	<u>46</u>	<u>16,790</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>120</u>	Intermediate (ICF)	<u>120</u>	<u>43,800</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>166</u>	TOTALS	<u>166</u>	<u>60,590</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>15,412</u>	<u>593</u>	<u>8,782</u>	<u>24,787</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>15,412</u>	<u>593</u>	<u>8,782</u>	<u>24,787</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 40.91%

D. How many bed reserve days during this year were paid by the Department?

None (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES  NO

I. On what date did you start providing long term care at this location?

Date started 11/1/17

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

YES  Date 11/1/17 NO

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

YES  NO  If YES, enter number of beds certified 46 and days of care provided 989

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCURAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name & ID Number Aperion Care Morton Terrace, Llc # 0054742 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	165,092	17,426	12,209	194,727		194,727	(1,075)	193,652		1
2	Food Purchase		148,503		148,503		148,503	43	148,546		2
3	Housekeeping	92,044	21,497		113,541		113,541		113,541		3
4	Laundry	46,504	11,688		58,192		58,192		58,192		4
5	Heat and Other Utilities			123,760	123,760		123,760	(13,130)	110,630		5
6	Maintenance	41,392	10,818	70,783	122,993		122,993	3,834	126,827		6
7	Other (specify):*							2,066	2,066		7
8	<b>TOTAL General Services</b>	<b>345,032</b>	<b>209,932</b>	<b>206,752</b>	<b>761,716</b>		<b>761,716</b>	<b>(8,262)</b>	<b>753,454</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			21,000	21,000		21,000		21,000		9
10	Nursing and Medical Records	1,799,111	101,856	189,273	2,090,240		2,090,240	(9,755)	2,080,485		10
10a	Therapy	3,313	25		3,338		3,338		3,338		10a
11	Activities	100,407	2,605	646	103,658		103,658		103,658		11
12	Social Services	72,999		2,190	75,189		75,189		75,189		12
13	CNA Training										13
14	Program Transportation			5,396	5,396		5,396		5,396		14
15	Other (specify):*							3,325	3,325		15
16	<b>TOTAL Health Care and Programs</b>	<b>1,975,830</b>	<b>104,486</b>	<b>218,505</b>	<b>2,298,821</b>		<b>2,298,821</b>	<b>(6,430)</b>	<b>2,292,391</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	95,246		173,292	268,538		268,538	(136,528)	132,010		17
18	Directors Fees										18
19	Professional Services			256,047	256,047	(18)	256,029	(97,780)	158,249		19
20	Dues, Fees, Subscriptions & Promotions			63,254	63,254		63,254	(29,179)	34,075		20
21	Clerical & General Office Expenses	141,360		135,910	277,270		277,270	5,576	282,846		21
22	Employee Benefits & Payroll Taxes			349,697	349,697		349,697		349,697		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,170	6,170		6,170	1,112	7,282		24
25	Other Admin. Staff Transportation			2,904	2,904		2,904	4,087	6,991		25
26	Insurance-Prop.Liab.Malpractice			231,730	231,730		231,730	1,255	232,985		26
27	Other (specify):*							15,576	15,576		27
28	<b>TOTAL General Administration</b>	<b>236,606</b>		<b>1,219,004</b>	<b>1,455,610</b>	<b>(18)</b>	<b>1,455,592</b>	<b>(235,881)</b>	<b>1,219,712</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>2,557,468</b>	<b>314,418</b>	<b>1,644,261</b>	<b>4,516,147</b>	<b>(18)</b>	<b>4,516,129</b>	<b>(250,573)</b>	<b>4,265,557</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 Morton Terrace, Llc

#0054742

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			8,880	8,880		8,880	861	9,741			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			41,959	41,959		41,959	6,330	48,289			32
33	Real Estate Taxes			76,874	76,874	18	76,892	863	77,755			33
34	Rent-Facility & Grounds			235,955	235,955		235,955	(12,000)	223,955			34
35	Rent-Equipment & Vehicles			24,508	24,508		24,508	2,215	26,723			35
36	Other (specify):*			12,321	12,321		12,321	(12,321)				36
37	<b>TOTAL Ownership</b>			400,497	400,497	18	400,515	(14,052)	386,463			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		59,983	317,799	377,782		377,782	(21,755)	356,027			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			239,394	239,394		239,394		239,394			42
43	Other (specify):*			12,083	12,083		12,083	(12,083)				43
44	<b>TOTAL Special Cost Centers</b>		59,983	569,276	629,259		629,259	(33,838)	595,421			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,557,468	374,401	2,614,034	5,545,903		5,545,903	(298,462)	5,247,441			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 Morton Terrace, Llc

# 0054742

Report Period Beginning:

01/01/18

Ending:

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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
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	(13,772)	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	(8,592)	30		9
10	Interest and Other Investment Income	(828)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(35)	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	(2,200)	21		18
19	Entertainment				19
20	Contributions	(21,295)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(80,220)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(45,724)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (172,666)		\$	30

<b>BHF USE ONLY</b>							
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	
		<b>Amount</b>	<b>Reference</b>	
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)	(125,797)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (125,797)		36
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (298,463)		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	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
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 Morton Terrace, Llc

ID# 0054742

Report Period Beginning: 01/01/18

Ending: 12/31/18

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Bank Charges	\$ (9,604)	21	1
2	Credit Card Processing	(393)	21	2
3	Marketing Expenses	(8,099)	43	3
4	Theft & Damage Loss	(105)	21	4
5	Amortization	(12,321)	36	5
6	Additional R&M	6,770	06	6
7	Marketing Seminar	(174)	24	7
8	Non Allowable Professional Fees	(1,550)	19	8
9	Non Allowable Legal	(2,826)	19	9
10	PAC Dues	(13,438)	20	10
11	Website Design	(3,984)	43	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
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45				45
46				46
47				47
48				48
49	<b>Total</b>	(45,724)		49

Aperion Care Morton Terrace, Llc

Report Period Beginning: ID# 0054742  
 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
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86			37
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90			41
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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 Morton Terrace, Llc# 0054742

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				(1,075)								(1,075)	1
2	Food Purchase	(35)		78									43	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(13,772)					642						(13,130)	5
6	Maintenance	6,770		1,372	(5,697)		1,389						3,834	6
7	Other (specify):*			127	1,701		238						2,066	7
8	<b>TOTAL General Services</b>	<b>(7,037)</b>		<b>1,577</b>	<b>(5,071)</b>		<b>2,269</b>						<b>(8,262)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			7,642	(17,397)								(9,755)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			777	2,548								3,325	15
16	<b>TOTAL Health Care and Programs</b>			<b>8,419</b>	<b>(14,849)</b>								<b>(6,430)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(136,528)									(136,528)	17
18	Directors Fees													18
19	Professional Services	(4,376)		(3,799)	1,474	(87,456)	413	(4,037)					(97,780)	19
20	Fees, Subscriptions & Promotions	(34,733)		3,911	777	859	7						(29,179)	20
21	Clerical & General Office Expenses	(92,522)		23,252	1,925	71,637	1,284						5,576	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(174)		1,034	199	53							1,112	24
25	Other Admin. Staff Transportation			3,935	131	21							4,087	25
26	Insurance-Prop.Liab.Malpractice			1,255									1,255	26
27	Other (specify):*			7,508	184	7,884							15,576	27
28	<b>TOTAL General Administration</b>	<b>(131,805)</b>		<b>(99,432)</b>	<b>4,691</b>	<b>(7,002)</b>	<b>1,703</b>	<b>(4,037)</b>					<b>(235,881)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(138,842)</b>		<b>(89,435)</b>	<b>(15,229)</b>	<b>(7,002)</b>	<b>3,972</b>	<b>(4,037)</b>					<b>(250,573)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(8,592)		1,008	182	185	8,078						861	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(828)		4,811	9		2,338						6,330	32
33	Real Estate Taxes						863						863	33
34	Rent-Facility & Grounds						(12,000)						(12,000)	34
35	Rent-Equipment & Vehicles			1,172	201	208	635						2,215	35
36	Other (specify):*	(12,321)											(12,321)	36
37	<b>TOTAL Ownership</b>	<b>(21,741)</b>		<b>6,991</b>	<b>392</b>	<b>393</b>	<b>(86)</b>						<b>(14,052)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(21,755)				(21,755)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(12,083)											(12,083)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(12,083)</b>							<b>(21,755)</b>				<b>(33,838)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(172,666)</b>		<b>(82,445)</b>	<b>(14,837)</b>	<b>(6,609)</b>	<b>3,886</b>	<b>(4,037)</b>	<b>(21,755)</b>				<b>(298,462)</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 Pg 6-Supplemental		See Pg 6-Supplemental		See Pg 6-Supplemental		

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2	FOOD	APERION CARE, INC.		\$ 78	\$	78	15
16	V	6	MAINTENANCE SALARY	APERION CARE, INC.		1,254		1,254	16
17	V	6	REPAIRS & MAINTENANCE	APERION CARE, INC.		118		118	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY	APERION CARE, INC.		127		127	18
19	V	10	NURSING & MEDICAL RECORDS	APERION CARE, INC.		2		2	19
20	V	10	SALARY- NURSE	APERION CARE, INC.		7,640		7,640	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE	APERION CARE, INC.		777		777	21
22	V	17	ADMINISTRATIVE SALARIES	APERION CARE, INC.		36,764		36,764	22
23	V	19	PROFESSIONAL FEES	APERION CARE, INC.		6,341		6,341	23
24	V	20	FEES, SUBSCRIPTIONS	APERION CARE, INC.		3,911		3,911	24
25	V	21	CLERICAL SALARY	APERION CARE, INC.		22,070		22,070	25
26	V	21	CLERICAL & GENERAL	APERION CARE, INC.		1,182		1,182	26
27	V	24	SEMINARS	APERION CARE, INC.		1,034		1,034	27
28	V	25	AUTO AND TRAVEL	APERION CARE, INC.		3,935		3,935	28
29	V	26	INSURANCE	APERION CARE, INC.		1,255		1,255	29
30	V	27	EMP. BEN.-GEN. ADMIN.	APERION CARE, INC.		7,508		7,508	30
31	V	30	DEPRECIATION	APERION CARE, INC.		1,008		1,008	31
32	V	32	INTEREST	APERION CARE, INC.		4,811		4,811	32
33	V	35	AUTO LEASE	APERION CARE, INC.		1,172		1,172	33
34	V	17	MANAGEMENT FEE	APERION CARE, INC.				(173,292)	34
35	V	19	HOME OFFICE	APERION CARE, INC.				(10,140)	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 183,431			\$ 100,986	\$ *	(82,445)	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>		<u>APERION CONSULTING, LLC</u>		\$ 9,415	\$ 9,415
16	V	<u>6</u>		<u>APERION CONSULTING, LLC</u>		5,999	5,999
17	V	<u>7</u>		<u>APERION CONSULTING, LLC</u>		1,701	1,701
18	V	<u>10</u>		<u>APERION CONSULTING, LLC</u>		22,769	22,769
19	V	<u>15</u>		<u>APERION CONSULTING, LLC</u>		2,548	2,548
20	V	<u>19</u>		<u>APERION CONSULTING, LLC</u>		1,474	1,474
21	V	<u>20</u>		<u>APERION CONSULTING, LLC</u>		777	777
22	V	<u>21</u>		<u>APERION CONSULTING, LLC</u>		1,925	1,925
23	V	<u>24</u>		<u>APERION CONSULTING, LLC</u>		199	199
24	V	<u>25</u>		<u>APERION CONSULTING, LLC</u>		131	131
25	V	<u>27</u>		<u>APERION CONSULTING, LLC</u>		184	184
26	V	<u>30</u>		<u>APERION CONSULTING, LLC</u>		182	182
27	V	<u>32</u>		<u>APERION CONSULTING, LLC</u>		9	9
28	V	<u>35</u>		<u>APERION CONSULTING, LLC</u>		201	201
29	V						
30	V						
31	V						
32	V	<u>10</u>	40,166	<u>APERION CONSULTING, LLC</u>			(40,166)
33	V	<u>01</u>	10,490	<u>APERION CONSULTING, LLC</u>			(10,490)
34	V	<u>06</u>	11,696	<u>APERION CONSULTING, LLC</u>			(11,696)
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 62,352			\$ 47,515	\$ * (14,837)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19	PROFESSIONAL FEES	APERION FINANCIAL, LLC		3,802	\$	3,802	15
16	V	20	FEES, SUBSCRIPTIONS	APERION FINANCIAL, LLC		859		859	16
17	V	21	CLERICAL & GENERAL	APERION FINANCIAL, LLC		71,637		71,637	17
18	V	24	SEMINARS	APERION FINANCIAL, LLC		53		53	18
19	V	25	AUTO AND TRAVEL	APERION FINANCIAL, LLC		21		21	19
20	V	27	EMP. BEN.-GEN. ADMIN.	APERION FINANCIAL, LLC		7,884		7,884	20
21	V	30	DEPRECIATION	APERION FINANCIAL, LLC		185		185	21
22	V	35	EQUIPMENT RENTAL	APERION FINANCIAL, LLC		208		208	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V	19	HOME OFFICE EXPENSE	APERION FINANCIAL, LLC				(91,258)	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 91,258			\$ 84,649	\$ *	(6,609)	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		\$ 642	\$	642	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,389		1,389	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		238		238	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		413		413	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		7		7	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,284		1,284	20
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		8,078		8,078	21
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,338		2,338	22
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		863		863	23
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		635		635	24
25	V	34 RENTAL INCOME	12,000	CHASE OFFICE,LLC				(12,000)	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 12,000			\$ 15,886	\$ *	3,886	39

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

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

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	19 Payroll Services	\$ 15,421	ProPay HR		\$ 11,384	\$ (4,037)	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		\$ 15,421			\$ 11,384	\$ * (4,037)	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 Service	\$ 290,840	Renewal Rehab		\$ 269,085	\$ (21,755)	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		\$ 290,840			\$ 269,085	\$ * (21,755)	39

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

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

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	\$ 218,620	Aperion Incorporated Cell		\$ 218,620	\$	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		\$ 218,620			\$ 218,620	\$ *	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.

**VII. RELATED PARTIES (continued)**

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

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

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

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

Facility Name &amp; ID Number

Aperion Care Morton Terrace, Llc

# 0054742

Report Period Beginning:

01/01/18

Ending:

12/31/18

## VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	DAVID BERKOWITZ AS TRUSTEE OF THE		Aperion Care Angola	Angola, IN	Interbuild Construction	Chicago	Bldg Improvements	1
2	YOSEF MEYSEL DELTA TRUST	15.00%	Aperion Care Bloomington	Bloomington	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	2
3	FREDERICK S. FRANKEL AS THE TRUSTEE		Aperion Care Bridgeport	Bridgeport	Propay	Evanston	Payroll Services	3
4	OF THE DAVID BERKOWITZ DELTA TRUST	15.00%	Aperion Care Burbank	Burbank	Renewal Rehab	LIncolnwood	Therapy Services	4
5	DAVID A. BERKOWITZ REVOCABLE TRUST	30.00%	Aperion Care Cairo	Cairo	Aperion Care, Inc.	LIncolnwood	Corporate Manager	5
6	DECLARATION OF TRUST OF YOSEF MEYSEL	30.00%	Aperion Care Capitol	Capitol	Aperion Consulting, Inc.	LIncolnwood	Consulting Co.	6
7	STEVEN TUROFSKY	1.50%	Aperion Care Chicago Heights	Chicago Heights	Aperion Financial, Inc.	LIncolnwood	Bookkeeping	7
8	FREDERICK S. FRANKEL	1.50%	Aperion Care Demotte	Demotte, IN	Eco-Brite	Skokie	Laundry	8
9	NAFTALI WILHELM	1.50%	Aperion Care Dolton	Dolton	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10	JENNIFER SPECTOR	1.50%	Aperion Care Elgin	Elgin	Pointe Property, LLC	Boston, MA	Property Management	10
11	257 LIMITED PARTNERSHIP	1.34%	Aperion Care Evanston	Evanston	Aperion Estates Peru	Peru, IN	ALF	11
12	1219 LIMITED PARTNERSHIP	1.33%	Aperion Care Fairfield	Fairfield	Aperion Care Demotte	Demotte, IN	ALF	12
13	42170 LIMITED PARTNERSHIP	1.33%	Aperion Care Forest Park	Forest Park	Aperion Care Hidden Lake	St. Louis, MO	ALF	13
14			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	14
15			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	15
16			Aperion Care Galesburg	Galesburg	San Antonio Property, LLC	San Antonio, TX	Building Co.	16
17			Aperion Care Hidden Lake	St. Louis, MO	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	17
18			Aperion Care Highwood	Highwood	Aperion Incorporated Cell	Burlington, VT	Insurance	18
19			Aperion Care International	Chicago				19
20			Aperion Care Jacksonville	Jacksonville				20
21			Aperion Care Kokomo	Kokomo, IN				21
22			Aperion Care Litchfield	Litchfield				22
23			Aperion Care Marion	Marion, IN				23
24			Aperion Care 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 Villa	Morton				28
29			Aperion Care Oak Lawn	Oak Lawn				29
30			Aperion Care Olney	Olney				30



Facility Name & ID Number Aperion Care Morton Terrace, Llc # 0054742 Report Period Beginning: 01/01/18 Ending: 12/31/18

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0	See Attached	0.71	1.77%	Alloc. Salary	\$ 4,421	17-7	1	
2	Jay Meystel	Relative	Clerical	0	See Attached	0.35	0.88%	Alloc. Salary	546	21-7	2	
3	Cynthia Meystel	Relative	Clerical	0	See Attached	0.10	2.35%	Alloc. Salary	311	21-7	3	
4	Elisheva Adest	Relative	Clerical	0	See Attached	0.27	1.17%	Alloc. Salary	219	21-7	4	
5	Steve Turofsky	Owner	Administrative	1.50%	See Attached	0.71	1.77%	Alloc. Salary	3,648	17-7	5	
6	Fred Frankel	Owner	Administrative	1.50%	See Attached	0.71	1.77%	Alloc. Salary	3,978	17-7	6	
7	Naftali Wilhelm	Owner	Clerical	1.50%	See Attached	0.70	1.77%	Alloc. Salary	4,421	21-7	7	
8	Jennifer Spector	Owner	Clerical	1.50%	See Attached	0.71	1.77%	Alloc. Salary	2,022	21-7	8	
9	Dovid Spector	Relative	Clerical	0	See Attached	0.71	1.77%	Alloc. Salary	990	21-7	9	
10	David Berkowitz	Relative	Administrative	0	See Attached	0.71	1.77%	Alloc. Salary	4,421	17-7	10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 24,977		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 Morton Terrace, Llc

# 0054742

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 Morton Terrace, Llc

# 0054742

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	\$ 24,787	\$ 78	1
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	24,787	1,254	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	24,787	118	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,401,635	55	5,656	24,787	127	4
5	10	NURSING & MEDICAL RECOR	ACTUAL CENSUS	1,401,635	55	128	24,787	2	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	24,787	7,640	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,401,635	55	42,957	24,787	777	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	24,787	36,764	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	24,787	6,341	9
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	24,787	3,911	10
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	24,787	22,070	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	24,787	1,182	12
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	24,787	1,034	13
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	24,787	3,935	14
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	24,787	1,255	15
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	24,787	7,508	16
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	24,787	1,008	17
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	24,787	4,811	18
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	24,787	1,172	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 5,718,302	\$ 3,836,913		\$ 100,986	25

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	PATIENT DAYS	1,401,635	55	\$ 424,292	\$ 24,787	\$ 9,415	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	24,787	5,999	2
3	7	EMP. BEN.-GEN. SERV. & DIET	PATIENT DAYS	1,401,635	55	81,117	24,787	1,701	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	1,640,760	22,769	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	183,437	24,787	2,548	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360	24,787	1,474	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964	24,787	777	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	81,823	1,925	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275	24,787	199	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427	24,787	131	10
11	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	9,636	24,787	184	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275	24,787	182	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508	24,787	9	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374	24,787	201	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	\$ 47,515	25

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

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	24,787	3,802	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576	24,787	859	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	71,637	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987	24,787	53	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197	24,787	21	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805	24,787	7,884	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463	24,787	185	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738	24,787	208	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	\$ 84,649	25

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

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	\$ 24,787	\$ 642	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	24,787	1,389	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	24,787	238	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	24,787	413	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	24,787	7	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	24,787	1,284	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	24,787	8,078	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	24,787	2,338	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	24,787	863	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	24,787	635	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	\$	\$ 15,886	25

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

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 Street

City / State / Zip Code

Evanston, Illinois 60202

Phone Number

( 847) 905-3268

Fax Number

( )

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 11,384	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				\$	\$		\$ 11,384	25

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

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		\$	\$		\$ 269,085	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				\$	\$		\$ 269,085	25

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Aperion Incorporated Cell

Street Address

30 Main Street, Suite 330

City / State / Zip Code

Burlington, Vermont 05401

Phone Number

( )

Fax Number

( )

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

# 0054742

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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

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 Morton Terrace, Llc

# 0054742

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										1										
2										2										
3										3										
4										4										
5										5										
<b>Working Capital</b>																				
6	Congressional Bank		X	Line of Credit				1,337,211		42,026	6									
7	Insurance Policies		X							(67)	7									
8											8									
9	<b>TOTAL Facility Related</b>						\$	1,337,211		\$ 41,959	9									
<b>B. Non-Facility Related*</b>																				
10	Interest Income		X							(828)	10									
11	Allocated from Aperion Care	X								4,811	11									
12	Allocated from Aperion Consult	X								9	12									
13	See Supplemental Schedule									2,338	13									
14	<b>TOTAL Non-Facility Related</b>						\$			\$ 6,330	14									
15	<b>TOTALS (line 9+line14)</b>						\$	1,337,211		\$ 48,289	15									

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

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

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

Facility Name & ID Number Aperion Care Morton Terrace, Llc# 0054742

Report Period Beginning:

01/01/18

Ending:

12/31/18**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>				
1. Real Estate Tax accrual used on 2017 report.				\$	<b>15,410</b>	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.)				\$	<b>14,046</b>	2
3. Under or (over) accrual (line 2 minus line 1).				\$	<b>(1,363)</b>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	<b>79,100</b>	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>				\$	<b>18</b>	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.				\$	<b>77,754</b>	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	2013	<u>80,277</u>	8	<b>FOR BHF USE ONLY</b>		
	2014	<u>81,094</u>	9	13	FROM R. E. TAX STATEMENT FOR 2017	\$ 13
	2015	<u>82,375</u>	10	14	PLUS APPEAL COST FROM LINE 5	\$ 14
	2016	<u>77,577</u>	11	15	LESS REFUND FROM LINE 6	\$ 15
	2017	<u>79,100</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION	\$ 16
<b>2018 Accrual = 2017 Real Estate Tax</b>						
<b>The real estate tax expense on line 2 represents 2/12 of the 2017 tax bill, since the current owner began operations on 11/1/17.</b>						
<b>Allocated from Chase Office: \$863</b>						

**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 Morton Terrace, Llc COUNTY Tazewell

FACILITY IDPH LICENSE NUMBER 0054742

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

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

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

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

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>06-06-29-115-003</u>	<u>Long Term Care Property</u>	\$ <u>79,100.22</u>	\$ <u>79,100.22</u>
2.	<u>10-27-307-027-0000</u>	<u>Home Office</u>	\$ <u>45,392.90</u>	\$ <u>802.74</u>
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
<b>TOTALS</b>			\$ <u><u>124,493.12</u></u>	\$ <u><u>79,902.96</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 Morton Terrace, Llc COUNTY Tazewell  
 FACILITY IDPH LICENSE NUMBER 0054742  
 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 Morton Terrace, Llc

# 0054742

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

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

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

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

**See Page 12A, Line 70 for total**

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9					
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation					
37		\$	\$		\$	\$	\$	37				
38								38				
39								39				
40								40				
41								41				
42								42				
43								43				
44								44				
45								45				
46								46				
47								47				
48								48				
49								49				
50								50				
51								51				
52								52				
53								53				
54								54				
55								55				
56								56				
57								57				
58								58				
59								59				
60								60				
61								61				
62								62				
63								63				
64								64				
65								65				
66								66				
67								67				
68			63,042	4,186		2,911	(1,274)	7,167				
69				8,880			(8,880)					
70		\$	63,042	\$	13,066	\$	2,911	\$	(10,154)	\$	7,167	70

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

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

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 12A, Carried Forward		\$ 63,042	\$ 13,066		\$ 2,911	\$ (10,154)	\$ 7,167	1
2	15 Space Wall Mount Server/Switch Rack	2017	9,722		20	486	486	527	2
3	Telephone System And Phones	2017	9,248		20	462	462	501	3
4	Compressor In Laundry Room	2018	3,102		20	90	90	90	4
5	Plumbing Repair - New Mixing Valve - C&E Wing	2018	2,550		20	64	64	64	5
6	New Piping For Sprinkler (9,910)	2018	9,523		20	165	165	165	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
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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)		\$ 97,187	\$ 13,066		\$ 4,179	\$ (8,886)	\$ 8,514	34

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

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 97,187	\$ 13,066		\$ 4,179	\$ (8,886)	\$ 8,514	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
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19									19
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 97,187	\$ 13,066		\$ 4,179	\$ (8,886)	\$ 8,514	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 97,187	\$ 13,066		\$ 4,179	\$ (8,886)	\$ 8,514	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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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)		\$ 97,187	\$ 13,066		\$ 4,179	\$ (8,886)	\$ 8,514	34

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

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

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 12D, Carried Forward		\$ 97,187	\$ 13,066		\$ 4,179	\$ (8,886)	\$ 8,514	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 97,187	\$ 13,066		\$ 4,179	\$ (8,886)	\$ 8,514	34

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

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

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

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Related Party</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	<b>Allocated from Chase Office LLC</b>	2016	9,882	253	20	253		612	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<b>Allocated from Aperion Care</b>	2010	527	85	20	26	(58)	211	9
10	<b>Allocated from Aperion Care</b>	2012	149	12	20	7	(4)	45	10
11	<b>Allocated from Aperion Care</b>	2013	64	7	20	3	(4)	16	11
12									12
13	<b>Allocated from Chase Office LLC</b>	2018	45		20	2	2	2	13
14	<b>Allocated from Chase Office LLC</b>	2017	2,288	162	20	114	(48)	229	14
15	<b>Allocated from Chase Office LLC</b>	2016	50,087	3,667	20	2,504	(1,163)	6,052	15
16									16
17									17
18									18
19									19
20									20
21									21
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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>		\$ 63,042	\$ 4,186		\$ 2,911	\$ (1,274)	\$ 7,167	34

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

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 63,042	\$ 4,186		\$ 2,911	\$ (1,274)	\$ 7,167	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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28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 63,042	\$ 4,186		\$ 2,911	\$ (1,274)	\$ 7,167	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	\$ 37,731	\$ 4,857	\$ 3,840	\$ (1,017)	10	\$ 7,852	71
72	Current Year Purchases	16,681	249	1,516	1,267	10	1,516	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 54,412	\$ 5,106	\$ 5,357	\$ 250		\$ 9,368	75

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

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care	2018	\$ 591	\$ 90	\$ 118	\$ 29	5	\$ 384	76
77		Allocated from Aperion Consultin	2018	432	71	86	15	5	345	77
78										78
79										79
80	TOTALS			\$ 1,023	\$ 161	\$ 205	\$ 44		\$ 729	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)	\$ 153,720	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 18,333	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 9,741	83**
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (8,592)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 18,611	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	Fire Alarm Replacement	\$ 2,895	92
93			93
94			94
95		\$ 2,895	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.

Facility Name & ID Number Aperion Care Morton Terrace, Llc

# 0054742

Report Period Beginning: 01/01/18

Ending: 12/31/18

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: American Realty Cap Healthcare Trust Inc.

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

If NO, see instructions.

YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		166		\$ 223,560			3
4	Additions							4
5	Storage				395			5
6								6
7	TOTAL		166		\$ 223,955			7

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 10,364

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	Facility	2014 Ford Champion	\$ 1,236	\$ 14,987	17
18		Challenger			18
19	Allocated from Aperion Care			1,172	19
20	Allocated from Aperion Consulting			201	20
21	TOTAL		\$ 1,236	\$ 16,360	21

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 \$ \_\_\_\_\_

\* 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 Morton Terrace, Llc # 0054742 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**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 128,736	\$		\$ 128,736	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			23,973			23,973	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			138,040			138,040	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				37,950		37,950	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					27,050	22,033		49,083	13
14	TOTAL			\$		\$ 317,799	\$ 59,983		\$ 377,782	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 Morton Terrace, Llc**#      **0054742**Report Period Beginning:      **01/01/18**Ending:      **12/31/18****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of      **12/31/18**

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 45,045	\$	1
2	Cash-Patient Deposits	1,000		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	1,051,638		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	58,118		6
7	Other Prepaid Expenses	99,304		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	94,894		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,349,999	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	28,304		15
16	Equipment, at Historical Cost	41,290		16
17	Accumulated Depreciation (book methods)	(9,247)		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>	161,975		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 222,322	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 1,572,321	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 313,137	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,337,211		29
30	Accrued Salaries Payable	192,086		30
31	Accrued Taxes Payable (excluding real estate taxes)	10,369		31
32	Accrued Real Estate Taxes(Sch.IX-B)	79,100		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36				36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,931,903	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>	1,253,251		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,253,251	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,185,154	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (1,612,833)	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 1,572,321	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(151,865)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(151,865)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(1,460,968)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(1,460,968)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(1,612,833)</b>	<b>24</b> *

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

Facility Name &amp; ID Number Aperion Care Morton Terrace, Llc

# 0054742

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	\$ 4,955,498	1
2	Discounts and Allowances for all Levels	(1,143,252)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 3,812,246	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	269,395	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 269,395	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	2,058	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	408	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 2,466	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	828	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 828	26
<b>E. Other Revenue (specify).****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 4,084,935	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	761,716	31
32	Health Care	2,298,821	32
33	General Administration	1,455,610	33
<b>B. Capital Expense</b>			
34	Ownership	400,497	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	389,865	35
36	Provider Participation Fee	239,394	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,545,903	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(1,460,968)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (1,460,968)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,129,207	44
45	Private Pay - Net Inpatient Revenue	117,280	45
46	Medicare - Net Inpatient Revenue	436,527	46
47	Other-(specify) <u>Insurance</u>	210,711	47
48	Other-(specify) <u>Managed Care</u>	918,521	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 3,812,246	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 Morton Terrace, Llc

# 0054742

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	1,984	2,045	\$ 88,511	\$ 43.28	1
2	Assistant Director of Nursing	584	596	20,857	34.99	2
3	Registered Nurses	6,337	6,649	217,228	32.67	3
4	Licensed Practical Nurses	18,753	19,534	581,524	29.77	4
5	CNAs & Orderlies	46,962	50,066	853,681	17.05	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	109	133	3,313	24.91	8
9	Activity Director	1,795	1,827	32,198	17.62	9
10	Activity Assistants	5,225	5,524	68,209	12.35	10
11	Social Service Workers	3,317	3,413	70,073	20.53	11
12	Dietician					12
13	Food Service Supervisor	3,319	3,378	60,479	17.90	13
14	Head Cook	1,368	1,390	18,173	13.07	14
15	Cook Helpers/Assistants	8,918	9,143	86,440	9.45	15
16	Dishwashers					16
17	Maintenance Workers	2,253	2,353	41,392	17.59	17
18	Housekeepers	8,661	9,138	92,044	10.07	18
19	Laundry	3,149	3,586	46,504	12.97	19
20	Administrator	1,912	1,946	95,246	48.94	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,726	1,822	43,160	23.69	23
24	Clerical	4,871	5,076	98,200	19.35	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	1,890	1,995	37,310	18.70	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Attached</u>	214	214	2,926	13.67	33
34	TOTAL (lines 1 - 33)	123,347	129,828	\$ 2,557,468 *	\$ 19.70	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	\$ 12,209	01-03	35
36	Medical Director	258	21,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	42,598	10-03	38
39	Pharmacist Consultant	per unit	5,678	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	10	646	11-03	44
45	Social Service Consultant	32	2,190	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	300	\$ 84,321		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	96	\$ 4,719	10-03	50
51	Licensed Practical Nurses	378	16,610	10-03	51
52	Certified Nurse Assistants/Aides	3,657	119,668	10-03	52
53	TOTAL (lines 50 - 52)	4,132	\$ 140,997		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	
Roger Herman (1/1 - 1/22)	Administrator	0	\$ 7,747	Workers' Compensation Insurance	\$ 75,206	IDPH License Fee	\$ 1,652	
Rebecca Hubbard (2/5 - 12/31)	Administrator	0	87,499	Unemployment Compensation Insurance	51,720	Advertising: Employee Recruitment	221	
				FICA Taxes	191,751	Health Care Worker Background Check (Indicate # of checks performed <u>246</u> )	2,469	
				Employee Health Insurance	19,472	Patient Background Checks	2,002	
				Employee Meals	4,300	Dues	20,295	
				Illinois Municipal Retirement Fund (IMRF)*		Licenses	1,882	
				Employee Physicals	960	Allocated from Aperion Care	3,911	
				Employee Benefits - Other	6,288	Allocated from Aperion Consulting	777	
						See Supplemental Schedule	866	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 95,246			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 34,075	
<b>B. Administrative - Other</b>				<b>TOTAL (agree to Schedule V, line 22, col.8)</b>				
Description			Amount					
Aperion Care, Inc. - Management Fees			\$ 173,292					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 173,292					
<b>C. Professional Services</b>				<b>E. Schedule of Non-Cash Compensation Paid to Owners or Employees</b>			<b>G. Schedule of Travel and Seminar**</b>	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Marcum LLP	Accounting		\$ 6,180				Out-of-State Travel	\$
See Attached	Legal Fees		27,895					
ProPay HR	Payroll Processing		15,421					
GCHMO	Mngd Care Contract Consultant		12,200				In-State Travel	
Cononus Pact	Data Analytics		3,763					
Interbuild	Energy Procurement		812					
Personnel Planners	Unemployment Consultant		1,755					
Pinnacle Financial Services	Financial Consultant		2,400				Seminar Expense	5,996
JPS Consulting Partners, LLC	HR Consultant		2,167				Allocated from Aperion Care	1,034
Aperion Care	Data Processing		35,481				Allocated from Aperion Consulting	199
Aperion Care	Home Office Expense		10,140				See Supplemental Schedule	53
See Supplemental Schedule			137,834				Entertainment Expense	( )
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 256,047	TOTAL		\$	(agree to Sch. V, line 24, col. 8)	\$ 7,282

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name & ID Number Aperion Care Morton Terrace, Llc# 0054742

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 \$26,875
- (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. \$ 16,313 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. \$ 239,394  
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. \$ 4,300 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? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees