

Facility Name & ID Number Aperion Care Morton Villa, Llc

0054767 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	106	Skilled (SNF)	106	38,690	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	106	TOTALS	106	38,690	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	18,314	2,537	7,990	28,841	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	18,314	2,537	7,990	28,841	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.54%

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 106 and days of care provided 1,996

Medicare Intermediary CGS

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number Aperion Care Morton Villa, Llc # 0054767 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	182,057	18,318	13,452	213,827		213,827	(375)	213,452		1
2	Food Purchase		172,613		172,613		172,613	(61)	172,552		2
3	Housekeeping	101,416	22,293		123,709		123,709		123,709		3
4	Laundry	38,232	10,666		48,898		48,898		48,898		4
5	Heat and Other Utilities			115,227	115,227		115,227	(4,780)	110,447		5
6	Maintenance	54,087	9,089	53,041	116,217		116,217	8,721	124,938		6
7	Other (specify):*							2,404	2,404		7
8	TOTAL General Services	375,792	232,979	181,720	790,491		790,491	5,908	796,399		8
	B. Health Care and Programs										
9	Medical Director			15,750	15,750		15,750		15,750		9
10	Nursing and Medical Records	1,727,466	132,094	384,130	2,243,690		2,243,690	(26,431)	2,217,259		10
10a	Therapy	8,544			8,544		8,544		8,544		10a
11	Activities	86,111	2,024	714	88,849		88,849		88,849		11
12	Social Services	108,071		1,612	109,683		109,683		109,683		12
13	CNA Training										13
14	Program Transportation			6,866	6,866		6,866		6,866		14
15	Other (specify):*							3,868	3,868		15
16	TOTAL Health Care and Programs	1,930,192	134,118	409,072	2,473,382		2,473,382	(22,563)	2,450,819		16
	C. General Administration										
17	Administrative	100,856		220,319	321,175		321,175	(177,542)	143,633		17
18	Directors Fees										18
19	Professional Services			247,622	247,622	(21)	247,601	(126,724)	120,877		19
20	Dues, Fees, Subscriptions & Promotions			51,678	51,678		51,678	(23,413)	28,265		20
21	Clerical & General Office Expenses	135,890		162,323	298,213		298,213	(398)	297,815		21
22	Employee Benefits & Payroll Taxes			335,156	335,156		335,156		335,156		22
23	Inservice Training & Education										23
24	Travel and Seminar			5,035	5,035		5,035	1,211	6,246		24
25	Other Admin. Staff Transportation			2,533	2,533		2,533	4,756	7,289		25
26	Insurance-Prop.Liab.Malpractice			159,587	159,587		159,587	1,460	161,047		26
27	Other (specify):*							18,124	18,124		27
28	TOTAL General Administration	236,746		1,184,253	1,420,999	(21)	1,420,978	(302,527)	1,118,451		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,542,730	367,097	1,775,045	4,684,872	(21)	4,684,851	(319,182)	4,365,669		29

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

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

Facility Name & ID Number

Aperion Care Morton Villa, Llc

#0054767

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	
	D. Ownership											
30	Depreciation			8,145	8,145		8,145	1,933	10,078			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			7,161	7,161		7,161	7,580	14,741			32
33	Real Estate Taxes			45,650	45,650	21	45,671	1,004	46,675			33
34	Rent-Facility & Grounds			209,031	209,031		209,031	(12,000)	197,031			34
35	Rent-Equipment & Vehicles			6,313	6,313		6,313	2,578	8,891			35
36	Other (specify):*			12,321	12,321		12,321	(12,321)				36
37	TOTAL Ownership			288,621	288,621	21	288,642	(11,227)	277,415			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		180,697	519,738	700,435		700,435	(36,454)	663,981			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			215,146	215,146		215,146		215,146			42
43	Other (specify):*			11,261	11,261		11,261	(11,261)				43
44	TOTAL Special Cost Centers		180,697	746,145	926,842		926,842	(47,715)	879,127			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,542,730	547,794	2,809,811	5,900,335		5,900,335	(378,123)	5,522,212			45

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

Aperion Care Morton Villa, Llc

ID# 0054767

Report Period Beginning: 01/01/18

Ending: 12/31/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Bank Charges	\$ (7,851)	21	1
2	Credit Card Processing	(1,001)	21	2
3	Marketing Expenses	(8,717)	43	3
4	Theft & Damage Loss	(109)	21	4
5	Amortization	(12,321)	36	5
6	Non Allowable Professional Fees	(1,550)	19	6
7	Additional R&M	9,012	06	7
8	Non Allowable Seminar	(285)	24	8
9	PAC Dues	(8,581)	20	9
10	Non Allowable Legal Fees	(2,899)	19	10
11	Website Design	(2,544)	43	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(36,846)		49

Aperion Care Morton Villa, Llc

Report Period Beginning: ID# 0054767
 Ending: 01/01/18
12/31/18

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Morton Villa, Llc# 0054767

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary				(375)								(375)	1
2	Food Purchase	(151)		90									(61)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(5,527)					747						(4,780)	5
6	Maintenance	9,012		1,596	(3,503)		1,616						8,721	6
7	Other (specify):*			148	1,979		277						2,404	7
8	TOTAL General Services	3,334		1,834	(1,899)		2,640						5,908	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			8,893	(35,324)								(26,431)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			904	2,964								3,868	15
16	TOTAL Health Care and Programs			9,797	(32,360)								(22,563)	16
	C. General Administration													
17	Administrative			(177,542)									(177,542)	17
18	Directors Fees													18
19	Professional Services	(4,449)		(5,847)	1,715	(114,605)	480		(4,018)				(126,724)	19
20	Fees, Subscriptions & Promotions	(29,876)		4,550	905	1,000	8						(23,413)	20
21	Clerical & General Office Expenses	(114,540)		27,055	2,240	83,353	1,494						(398)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(285)		1,203	232	61							1,211	24
25	Other Admin. Staff Transportation			4,578	153	25							4,756	25
26	Insurance-Prop.Liab.Malpractice			1,460									1,460	26
27	Other (specify):*			8,736	215	9,173							18,124	27
28	TOTAL General Administration	(149,150)		(135,807)	5,459	(20,993)	1,982		(4,018)				(302,527)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(145,816)		(124,177)	(28,799)	(20,993)	4,622		(4,018)				(319,182)	29

STATE OF ILLINOIS

Facility Name & ID Number Aperion Care Morton Villa, Llc# 0054767

Report Period Beginning:

01/01/18

Ending:

Summary B

12/31/18

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(9,065)		1,173	211	215	9,399						1,933	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(749)		5,598	10		2,721						7,580	32
33	Real Estate Taxes						1,004						1,004	33
34	Rent-Facility & Grounds						(12,000)						(12,000)	34
35	Rent-Equipment & Vehicles			1,363	234	242	739						2,578	35
36	Other (specify):*	(12,321)											(12,321)	36
37	TOTAL Ownership	(22,135)		8,134	455	457	1,863						(11,227)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(36,454)					(36,454)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(11,261)											(11,261)	43
44	TOTAL Special Cost Centers	(11,261)						(36,454)					(47,715)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(179,212)		(116,043)	(28,344)	(20,537)	6,484	(36,454)	(4,018)				(378,123)	45

VII. RELATED PARTIES

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

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

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

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

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

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

Facility Name & ID Number Aperion Care Morton Villa, Llc# 0054767Report Period Beginning: 01/01/18Ending: 12/31/18

VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2	FOOD	\$	APERION CARE, INC.		\$ 90	\$ 90	15
16	V	6	MAINTENANCE SALARY		APERION CARE, INC.		1,459	1,459	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.		137	137	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.		148	148	18
19	V	10	NURSING & MEDICAL RECORDS		APERION CARE, INC.		3	3	19
20	V	10	SALARY- NURSE		APERION CARE, INC.		8,890	8,890	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.		904	904	21
22	V	17	ADMINISTRATIVE SALARIES		APERION CARE, INC.		42,777	42,777	22
23	V	19	PROFESSIONAL FEES		APERION CARE, INC.		7,378	7,378	23
24	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.		4,550	4,550	24
25	V	21	CLERICAL SALARY		APERION CARE, INC.		25,680	25,680	25
26	V	21	CLERICAL & GENERAL		APERION CARE, INC.		1,375	1,375	26
27	V	24	SEMINARS		APERION CARE, INC.		1,203	1,203	27
28	V	25	AUTO AND TRAVEL		APERION CARE, INC.		4,578	4,578	28
29	V	26	INSURANCE		APERION CARE, INC.		1,460	1,460	29
30	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.		8,736	8,736	30
31	V	30	DEPRECIATION		APERION CARE, INC.		1,173	1,173	31
32	V	32	INTEREST		APERION CARE, INC.		5,598	5,598	32
33	V	35	AUTO LEASE		APERION CARE, INC.		1,363	1,363	33
34	V	17	MANAGEMENT FEE	220,319	APERION CARE, INC.			(220,319)	34
35	V	19	HOME OFFICE	13,225	APERION CARE, INC.			(13,225)	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 233,544				\$ 117,502	\$ * (116,043)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1		APERION CONSULTING, LLC		\$ 10,955	\$ 10,955	15
16	V	6		APERION CONSULTING, LLC		6,980	6,980	16
17	V	7		APERION CONSULTING, LLC		1,979	1,979	17
18	V	10		APERION CONSULTING, LLC		26,493	26,493	18
19	V	15		APERION CONSULTING, LLC		2,964	2,964	19
20	V	19		APERION CONSULTING, LLC		1,715	1,715	20
21	V	20		APERION CONSULTING, LLC		905	905	21
22	V	21		APERION CONSULTING, LLC		2,240	2,240	22
23	V	24		APERION CONSULTING, LLC		232	232	23
24	V	25		APERION CONSULTING, LLC		153	153	24
25	V	27		APERION CONSULTING, LLC		215	215	25
26	V	30		APERION CONSULTING, LLC		211	211	26
27	V	32		APERION CONSULTING, LLC		10	10	27
28	V	35		APERION CONSULTING, LLC		234	234	28
29	V							29
30	V							30
31	V							31
32	V	10	61,817	APERION CONSULTING, LLC			(61,817)	32
33	V	01	11,330	APERION CONSULTING, LLC			(11,330)	33
34	V	06	10,483	APERION CONSULTING, LLC			(10,483)	34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 83,631			\$ 55,286	\$ * (28,344)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19 PROFESSIONAL FEES		APERION FINANCIAL, LLC		4,424	\$	4,424	15
16	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC		1,000		1,000	16
17	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC		83,353		83,353	17
18	V	24 SEMINARS		APERION FINANCIAL, LLC		61		61	18
19	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC		25		25	19
20	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC		9,173		9,173	20
21	V	30 DEPRECIATION		APERION FINANCIAL, LLC		215		215	21
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC		242		242	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	119,029	APERION FINANCIAL, LLC				(119,029)	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 119,029			\$ 98,492	\$ *	(20,537)	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		\$ 747	\$	747	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,616		1,616	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		277		277	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		480		480	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		8		8	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,494		1,494	20
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		9,399		9,399	21
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,721		2,721	22
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		1,004		1,004	23
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		739		739	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			\$ 18,484	\$ *	6,484	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39 Therapy Services	\$ 487,360	Renewal Rehab		\$ 450,906	\$ (36,454)	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		\$ 487,360			\$ 450,906	\$ * (36,454)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19 Payroll Services	\$ 15,346	ProPay HR		\$ 11,328	\$ (4,018)	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		\$ 15,346			\$ 11,328	\$ * (4,018)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	26 Insurance	\$ 137,685	Aperion Incorporated Cell		\$ 137,685	\$	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		\$ 137,685			\$ 137,685	\$ *	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:	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number

Aperion Care Morton Villa, Llc

0054767

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 YOSEF MEYSTEDELTA TRUST	15.00%	Aperion Care Angola	Angola, IN	Interbuild Construction	Chicago	Bldg Improvements	1
2	FREDERICK FRANKEL AS THE TRUSTEE OF THE DAVID BERKOWITZ DELTA TRUST	15.00%	Aperion Care Bloomington	Bloomington	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	2
3	DAVID A BERKOWITZ REVOCABLE TRUST	30.00%	Aperion Care Bridgeport	Bridgeport	Propay	Evanston	Payroll Services	3
4	DECLARATION OF TRUST OF YOSEF MEYSTEDEL	30.00%	Aperion Care Burbank	Burbank	Renewal Rehab	Lincolnwood	Therapy Services	4
5	STEVEN TUROFSKY	1.50%	Aperion Care Cairo	Cairo	Aperion Care, Inc.	Lincolnwood	Corporate Manager	5
6	FREDERICK FRANKEL	1.50%	Aperion Care Capitol	Capitol	Aperion Consulting, Inc.	Lincolnwood	Consulting Co.	6
7	NAFTALI WILHELM	1.50%	Aperion Care Chicago Heights	Chicago Heights	Aperion Financial, Inc.	Lincolnwood	Bookkeeping	7
8	JENNIFER SPECTOR	1.50%	Aperion Care Demotte	Demotte, IN	Eco-Brite	Skokie	Laundry	8
9	257 LIMITED PARTNERSHIP	1.34%	Aperion Care Dolton	Dolton	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10	1219 LIMITED PARTNERSHIP	1.33%	Aperion Care Elgin	Elgin	Pointe Property, LLC	Boston, MA	Property Management	10
11	42170 LIMITED PARTNERSHIP	1.33%	Aperion Care Evanston	Evanston	Aperion Estates Peru	Peru, IN	ALF	11
12			Aperion Care Fairfield	Fairfield	Aperion Care Demotte	Demotte, IN	ALF	12
13			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 Terrace	Morton				28
29			Aperion Care Oak Lawn	Oak Lawn				29
30			Aperion Care Olney	Olney				30

Facility Name & ID Number Aperion Care Morton Villa, Llc # 0054767 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	0.82	2.06%	Alloc. Salary	\$ 5,144	17-7	1	
2	Jay Meystel	Relative	Clerical	0	See Attached	0.41	1.03%	Alloc. Salary	636	21-7	2	
3	Elisheva Meystel	Relative	Clerical	0	See Attached	0.32	1.37%	Alloc. Salary	255	21-7	3	
4	Cynthia Meystel	Relative	Clerical	0	See Attached	0.11	2.73%	Alloc. Salary	362	21-7	4	
5	David Berkowitz	Relative	Administrative	0	See Attached	0.82	2.06%	Alloc. Salary	5,144	17-7	5	
6	Steve Turofsky	Owner	Administrative	1.50%	See Attached	0.82	2.06%	Alloc. Salary	4,245	17-7	6	
7	Fred Frankel	Owner	Administrative	1.50%	See Attached	0.82	2.06%	Alloc. Salary	4,628	17-7	7	
8	Naftali Wilhelm	Owner	Clerical	1.50%	See Attached	0.80	2.06%	Alloc. Salary	5,144	21-7	8	
9	Jennifer Spector	Owner	Clerical	1.50%	See Attached	0.82	2.06%	Alloc. Salary	2,353	21-7	9	
10	Dovid Spector	Relative	Clerical	0	See Attached	0.82	2.06%	Alloc. Salary	1,152	21-7	10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 29,063		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 Villa, Llc

0054767

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 Villa, Llc

0054767

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	\$ 28,841	\$ 90	1	
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	28,841	1,459	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	28,841	137	3	
4	7	EMP. BEN.-GEN. SERV. & DIED	ACTUAL CENSUS	1,401,635	55	5,656	28,841	148	4	
5	10	NURSING & MEDICAL RECORD	ACTUAL CENSUS	1,401,635	55	128	28,841	3	5	
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	422,414	28,841	8,890	6
7	15	PAYROLL TAXES/GROUP INSUR	ACTUAL CENSUS	1,401,635	55	42,957	28,841	904	7	
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	2,112,862	28,841	42,777	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	28,841	7,378	9	
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	28,841	4,550	10	
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	1,246,022	28,841	25,680	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	28,841	1,375	12	
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	28,841	1,203	13	
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	28,841	4,578	14	
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	28,841	1,460	15	
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	28,841	8,736	16	
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	28,841	1,173	17	
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	28,841	5,598	18	
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	28,841	1,363	19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 5,718,302	\$ 3,836,913	\$ 117,502	25	

Facility Name & ID Number Aperion Care Morton Villa, Llc

0054767

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION CONSULTING, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-3800

Fax Number

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	PATIENT DAYS	1,401,635	55	\$ 424,292	\$ 28,841	\$ 10,955	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	28,841	6,980	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,401,635	55	81,117	28,841	1,979	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	28,841	26,493	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	183,437	28,841	2,964	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360	28,841	1,715	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964	28,841	905	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	28,841	2,240	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275	28,841	232	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427	28,841	153	10
11	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	9,636	28,841	215	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275	28,841	211	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508	28,841	10	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374	28,841	234	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	\$ 55,286	25

Facility Name & ID Number Aperion Care Morton Villa, Llc

0054767

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION FINANCIAL, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-3800

Fax Number

(

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	215,001	28,841	4,424	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576	28,841	1,000	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	83,353	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987	28,841	61	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197	28,841	25	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805	28,841	9,173	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463	28,841	215	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738	28,841	242	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	\$ 98,492	25

Facility Name & ID Number Aperion Care Morton Villa, Llc

0054767

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	\$ 28,841	\$ 747	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	28,841	1,616	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	28,841	277	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	28,841	480	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	28,841	8	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	28,841	1,494	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	28,841	9,399	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	28,841	2,721	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	28,841	1,004	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	28,841	739	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	\$	\$ 18,484	25

Facility Name & ID Number Aperion Care Morton Villa, Llc

0054767

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		\$	\$		\$ 450,906	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				\$	\$		\$ 450,906	25

Facility Name & ID Number Aperion Care Morton Villa, Llc

0054767

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, IL 60202

Phone Number

(847) 905-3268

Fax Number

()

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 11,328	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				\$	\$		\$ 11,328	25

Facility Name & ID Number Aperion Care Morton Villa, Llc

0054767

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

Aperion Incorporated Cell

Street Address

30 Main Street, Suite 330

City / State / Zip Code

Burlington, Vermont 05401

Phone Number

()

Fax Number

()

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	26	Insurance	Direct Allocation		\$	\$		137,685	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				\$	\$		137,685	25

Facility Name & ID Number Aperion Care Morton Villa, Llc

0054767

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 Villa, Llc

0054767

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 Villa, Llc

0054767

Report Period Beginning:

01/01/18

Ending:

12/31/18

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1																				
2																				
3																				
4																				
5																				
Working Capital																				
6	Congressional Bank		X	Line of Credit						7,234										
7																				
8																				
9	TOTAL Facility Related									7,234										
B. Non-Facility Related*																				
10	Interest Income		X							(749)										
11	Insurance Policies		X							(73)										
12	Allocated from Aperion Care	X								5,598										
13	See Supplemental Schedule									2,731										
14	TOTAL Non-Facility Related									7,507										
15	TOTALS (line 9+line14)									14,741										

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 Villa, Llc

0054767

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

B. Real Estate Taxes

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

1. Real Estate Tax accrual used on 2017 report.	\$	<u>13,280</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	<u>9,423</u>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<u>(3,857)</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>50,512</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$	<u>21</u>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	<u>46,675</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>42,200</u>	8
	2014	<u>42,630</u>	9
	2015	<u>43,303</u>	10
	2016	<u>49,539</u>	11
	2017	<u>50,512</u>	12

2018 Accrual = 2017 Tax

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.

Allocated from Chase Office \$1,004

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

NOTES:

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

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Morton Villa, Llc COUNTY Tazewell

FACILITY IDPH LICENSE NUMBER 0054767

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>06-06-29-301-010</u>	<u>Long Term Care Property</u>	\$ <u>50,512.46</u>	\$ <u>50,512.46</u>
2. <u>10-27-307-027-0000</u>	<u>Home Office</u>	\$ <u>45,392.90</u>	\$ <u>934.04</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>95,905.36</u>	\$ <u>51,446.50</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 Villa, Llc COUNTY Tazewell
 FACILITY IDPH LICENSE NUMBER 0054767
 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) <u>Tax Index Number</u>	(B) <u>Property Description</u>	(C) <u>Total Tax</u>	(D) <u>Tax Applicable to Nursing Home</u>
1.	_____	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		TOTALS	\$ _____	\$ _____

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

Facility Name & ID Number Aperion Care Morton Villa, Llc

0054767

Report Period Beginning:

01/01/18 Ending:

12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 30,125 B. General Construction Type: Exterior Brick on Masonry Frame _____ Number of Stories 1

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).
None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$	1
2	<u>Allocated from Chase Office LLC</u>			<u>1,278</u>	2
3	TOTALS			\$ 1,278	3

Facility Name & ID Number Aperion Care Morton Villa, Llc

0054767

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

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

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70								70
Related Building Company (Pages 12F & 12G)								
Related Party Allocations (Pages 12H & 12I)		73,353	4,870		3,388	(1,483)	8,339	
Financial Statement Depreciation			8,145			(8,145)		
TOTAL (lines 4 thru 69)		\$ 73,353	\$ 13,015		\$ 3,388	\$ (9,628)	\$ 8,339	

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

Facility Name & ID Number Aperion Care Morton Villa, Llc

0054767

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		\$ 73,353	\$ 13,015		\$ 3,388	\$ (9,628)	\$ 8,339	1
2	Floor Rack/Closet Cat5E Cable And Wires	2018	5,181		20	259	259	259	2
3	Maintenance Corridor - Double Door	2018	7,674		20	288	288	288	3
4	A & B Wing Hall Doors	2018	7,086		20	266	266	266	4
5	A Wing, Dining Rm, Front Vestibule Doors	2018	10,654		20	400	400	400	5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 103,948	\$ 13,015		\$ 4,600	\$ (8,416)	\$ 9,551	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12B, Carried Forward	\$ 103,948	\$ 13,015		\$ 4,600	\$ (8,416)	\$ 9,551		1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 103,948	\$ 13,015		\$ 4,600	\$ (8,416)	\$ 9,551		34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 103,948	\$ 13,015		\$ 4,600	\$ (8,416)	\$ 9,551	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 103,948	\$ 13,015		\$ 4,600	\$ (8,416)	\$ 9,551	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 103,948	\$ 13,015		\$ 4,600	\$ (8,416)	\$ 9,551	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$ 103,948	\$ 13,015		\$ 4,600	\$ (8,416)	\$ 9,551	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	4	5	6	7	8	9	
		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	11,499	295	20	295		713	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	613	99	20	31	(68)	245	9
10	Allocated from Aperion Care	2012	174	13	20	9	(5)	52	10
11	Allocated from Aperion Care	2013	74	8	20	4	(5)	18	11
12									12
13	Allocated from Chase Office LLC	2018	52		20	3	3	3	13
14	Allocated from Chase Office LLC	2017	2,662	188	20	133	(55)	266	14
15	Allocated from Chase Office LLC	2016	58,279	4,267	20	2,914	(1,353)	7,042	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 73,353	\$ 4,870		\$ 3,388	\$ (1,483)	\$ 8,339	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 73,353	\$ 4,870		\$ 3,388	\$ (1,483)	\$ 8,339	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$ 73,353	\$ 4,870		\$ 3,388	\$ (1,483)	\$ 8,339	34

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

Facility Name & ID Number Aperion Care Morton Villa, Llc

0054767

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	\$ 38,253	\$ 5,651	\$ 3,904	\$ (1,748)	10	\$ 8,524	71
72	Current Year Purchases	16,636	290	1,338	1,048	10	1,338	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 54,888	\$ 5,942	\$ 5,242	\$ (700)		\$ 9,862	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	\$ 688	\$ 104	\$ 138	\$ 33	5	\$ 447	76
77		Allocated from Aperion Consultin	2018	502	83	100	18	5	402	77
78										78
79										79
80	TOTALS			\$ 1,190	\$ 187	\$ 238	\$ 51		\$ 848	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)	\$ 161,305	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 19,144	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 10,079	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (9,065)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 20,262	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: American Realty Cap Healthcare Trust Inc.
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
 If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		<u>106</u>		\$ <u>197,031</u>			3
4	Additions							4
5								5
6								6
7	TOTAL		106		\$ 197,031			7

10. Effective dates of current rental agreement:
 Beginning _____
 Ending _____

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

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

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: \$ 7,294 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Aperion Care</u>		\$ _____	\$ <u>1,363</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>234</u>	18
19					19
20					20
21	TOTAL		\$ _____	\$ <u>1,597</u>	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		4	5		6	7	8				
			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	\$		\$ 232,066	\$		\$	232,066	1			
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			44,064				44,064	2			
3	Licensed Recreational Therapist		hrs								3			
4	Licensed Physical Therapist	39 - 03	hrs			211,343				211,343	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				130,127			130,127	9			
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10			
11	Academic Education		hrs								11			
12	Other (specify):										12			
13	Other (specify):					32,265	50,570			82,835	13			
14	TOTAL			\$		\$ 519,738	\$ 180,697			\$ 700,435	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 Villa, Llc# 0054767Report Period Beginning: 01/01/18Ending: 12/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 43,297	\$	1
2	Cash-Patient Deposits	1,000		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,311,775		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	51,807		6
7	Other Prepaid Expenses	105,388		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	139,390		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,652,657	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	31,873		15
16	Equipment, at Historical Cost	32,035		16
17	Accumulated Depreciation (book methods)	(8,291)		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>	40,963		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 96,580	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,749,237	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 418,632	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	221,065		30
31	Accrued Taxes Payable (excluding real estate taxes)	11,847		31
32	Accrued Real Estate Taxes(Sch.IX-B)	50,512		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	70,699		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 772,755	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	1,516,412		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,516,412	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,289,167	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (539,930)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,749,237	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 37,699	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 37,699	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(577,629)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (577,629)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (539,930)	24 *

* This must agree with page 17, line 47.

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,565,176	1
2	Discounts and Allowances for all Levels	(629,249)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,935,927	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	362,290	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 362,290	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	5,792	17
18	Sale of Supplies to Non-Patients	742	18
19	Laboratory	892	19
20	Radiology and X-Ray	2,181	20
21	Other Medical Services	14,133	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 23,740	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	749	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 749	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,322,706	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	790,491	31
32	Health Care	2,473,382	32
33	General Administration	1,420,999	33
B. Capital Expense			
34	Ownership	288,621	34
C. Ancillary Expense			
35	Special Cost Centers	711,696	35
36	Provider Participation Fee	215,146	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,900,335	40
41	Income before Income Taxes (line 30 minus line 40)**	(577,629)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (577,629)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,582,776	44
45	Private Pay - Net Inpatient Revenue	503,070	45
46	Medicare - Net Inpatient Revenue	968,628	46
47	Other-(specify) <u>Insurance</u>	379,950	47
48	Other-(specify) <u>Managed Care</u>	501,503	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,935,927	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 Villa, Llc**

0054767

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	1,864	1,991	\$ 80,572	\$ 40.46	1
2	Assistant Director of Nursing	552	580	17,135	29.54	2
3	Registered Nurses	9,107	9,611	334,991	34.85	3
4	Licensed Practical Nurses	15,093	15,936	442,242	27.75	4
5	CNAs & Orderlies	46,924	49,393	826,352	16.73	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	356	356	8,544	24.00	8
9	Activity Director	1,970	2,068	27,007	13.06	9
10	Activity Assistants	4,562	5,053	59,104	11.70	10
11	Social Service Workers	3,208	3,451	77,904	22.57	11
12	Dietician					12
13	Food Service Supervisor	2,765	2,975	55,773	18.75	13
14	Head Cook	2,684	2,796	33,324	11.92	14
15	Cook Helpers/Assistants	9,888	10,497	92,960	8.86	15
16	Dishwashers					16
17	Maintenance Workers	3,166	3,269	54,087	16.55	17
18	Housekeepers	8,736	9,456	101,416	10.73	18
19	Laundry	3,444	3,857	38,232	9.91	19
20	Administrator	1,912	2,022	100,856	49.87	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	297	327	6,210	18.99	23
24	Clerical	7,223	7,657	129,680	16.94	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	1,730	1,913	26,174	13.68	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Attached</u>	2,047	2,242	30,167	13.46	33
34	TOTAL (lines 1 - 33)	127,527	135,451	\$ 2,542,730 *	\$ 18.77	34

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

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 13,452	01-03	35
36	Medical Director	173	15,750	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	61,817	10-03	38
39	Pharmacist Consultant	Per Unit	6,703	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	11	714	11-03	44
45	Social Service Consultant	24	1,612	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	207	\$ 100,048		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	545	\$ 26,921	10-03	50
51	Licensed Practical Nurses	870	37,825	10-03	51
52	Certified Nurse Assistants/Aides	7,830	250,864	10-03	52
53	TOTAL (lines 50 - 52)	9,245	\$ 315,610		53

Facility Name & ID Number Aperion Care Morton Villa, Llc# 0054767Report 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 \$17,162
- (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. \$ 18,894 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. \$ 215,146
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 270 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? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.