

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484 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	69	Skilled (SNF)	69	25,185	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	69	TOTALS	69	25,185	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	329	831	4,549	5,709	8
9	SNF/PED					9
10	ICF	3,569	2,748	10,508	16,825	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	3,898	3,579	15,057	22,534	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.47%

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 3/1/2009

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

YES Date 3/1/2009 NO

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

YES NO If YES, enter number of beds certified 69 and days of care provided 2,101

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number Aperion Care Plum Grove, Llc # 0050484 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	206,656	15,354	12,950	234,960		234,960	(4,391)	230,569		1
2	Food Purchase		136,287		136,287		136,287	(150)	136,137		2
3	Housekeeping	112,968	23,417		136,385		136,385		136,385		3
4	Laundry		466	82,137	82,603		82,603	(1,914)	80,689		4
5	Heat and Other Utilities			61,235	61,235		61,235	(6,362)	54,873		5
6	Maintenance	56,884	11,738	76,682	145,304		145,304	20,607	165,911		6
7	Other (specify):*							1,879	1,879		7
8	TOTAL General Services	376,508	187,262	233,004	796,774		796,774	9,669	806,443		8
	B. Health Care and Programs										
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	1,597,959	102,564	48,980	1,749,503		1,749,503	(16,362)	1,733,141		10
10a	Therapy	47,809			47,809		47,809		47,809		10a
11	Activities	75,864	5,124	1,088	82,076		82,076		82,076		11
12	Social Services	103,315			103,315		103,315		103,315		12
13	CNA Training										13
14	Program Transportation			990	990		990		990		14
15	Other (specify):*							3,022	3,022		15
16	TOTAL Health Care and Programs	1,824,947	107,688	69,058	2,001,693		2,001,693	(13,340)	1,988,353		16
	C. General Administration										
17	Administrative	100,956		207,305	308,261		308,261	(173,882)	134,379		17
18	Directors Fees										18
19	Professional Services			181,205	181,205	(16)	181,189	(59,815)	121,374		19
20	Dues, Fees, Subscriptions & Promotions			90,329	90,329		90,329	(40,674)	49,655		20
21	Clerical & General Office Expenses	35,849		105,757	141,606		141,606	10,528	152,134		21
22	Employee Benefits & Payroll Taxes			300,522	300,522		300,522		300,522		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,617	4,617		4,617	1,169	5,786		24
25	Other Admin. Staff Transportation			432	432		432	3,716	4,148		25
26	Insurance-Prop.Liab.Malpractice			115,240	115,240		115,240	1,141	116,381		26
27	Other (specify):*							14,161	14,161		27
28	TOTAL General Administration	136,805		1,005,407	1,142,212	(16)	1,142,196	(243,658)	898,538		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,338,260	294,950	1,307,469	3,940,679	(16)	3,940,663	(247,328)	3,693,335		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 Plum Grove, Llc

#0050484

Report Period Beginning:

01/01/18

Ending:

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V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			123,166	123,166		123,166	50,137	173,303			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			42,277	42,277		42,277	358,216	400,493			32
33	Real Estate Taxes			188,985	188,985	16	189,001	784	189,785			33
34	Rent-Facility & Grounds			534,000	534,000		534,000	(534,000)				34
35	Rent-Equipment & Vehicles			6,878	6,878		6,878	2,014	8,892			35
36	Other (specify):*			17,670	17,670		17,670	(17,670)				36
37	TOTAL Ownership			912,976	912,976	16	912,992	(140,519)	772,473			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		62,026	386,079	448,105		448,105	(27,998)	420,107			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			160,951	160,951		160,951		160,951			42
43	Other (specify):*			14,334	14,334		14,334	(14,334)				43
44	TOTAL Special Cost Centers		62,026	561,364	623,390		623,390	(42,332)	581,058			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,338,260	356,976	2,781,809	5,477,045		5,477,045	(430,179)	5,046,866			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 Plum Grove, Llc

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Report Period Beginning:

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VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(6,945)	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	(23,842)	30		9
10	Interest and Other Investment Income	(26,730)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(220)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(40,256)	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	(60,093)	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	(86,691)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (244,777)		\$	30

BHF USE ONLY							
48		49		50		51	
							52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(185,403)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (185,403)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (430,180)		37

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

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

(See instructions.)

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

Aperion Care Plum Grove, Llc

ID# 0050484

Report Period Beginning: 01/01/18

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Credit Card Processing	\$ (812)	21	1
2	Marketing Expense	(11,333)	43	2
3	Promotional Products	(1,426)	43	3
4	Bank Charges	(17,644)	21	4
5	Amortization	(17,670)	36	5
6	Other Unclassified Income	(105)	21	6
7	Non Allowable Legal	(11,339)	19	7
8	PAC Dues	(5,468)	20	8
9	Bldg Co - Accounting Fees	(7,983)	19	9
10	Bldg Co - Licenses and Fees	(193)	20	10
11	Bldg Co - Amortization Expense	(25,040)	36	11
12	Bldg Co - Bank Charges	(6,461)	19	12
13	Additional R&M	18,783	06	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(86,691)		49

Aperion Care Plum Grove, Llc

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Plum Grove, Llc# 0050484

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)	
1	A. General Services													
1	Dietary				(4,391)								(4,391)	1
2	Food Purchase	(220)		70									(150)	2
3	Housekeeping													3
4	Laundry									(1,914)			(1,914)	4
5	Heat and Other Utilities	(6,945)					583						(6,362)	5
6	Maintenance	18,783		1,247	(686)		1,263						20,607	6
7	Other (specify):*			116	1,546		216						1,879	7
8	TOTAL General Services	11,618		1,433	(3,530)		2,062			(1,914)			9,669	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			6,948	(23,310)								(16,362)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			706	2,316								3,022	15
16	TOTAL Health Care and Programs			7,654	(20,994)								(13,340)	16
	C. General Administration													
17	Administrative			(173,882)									(173,882)	17
18	Directors Fees													18
19	Professional Services	(25,783)	14,444	211	1,340	(46,525)	375		(3,878)				(59,815)	19
20	Fees, Subscriptions & Promotions	(45,917)	193	3,555	707	781	6						(40,674)	20
21	Clerical & General Office Expenses	(78,654)		21,139	1,750	65,126	1,167						10,528	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			940	181	48							1,169	24
25	Other Admin. Staff Transportation			3,577	119	19							3,716	25
26	Insurance-Prop.Liab.Malpractice			1,141									1,141	26
27	Other (specify):*			6,826	168	7,167							14,161	27
28	TOTAL General Administration	(150,354)	14,637	(136,493)	4,265	26,616	1,549		(3,878)				(243,658)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(138,736)	14,637	(127,406)	(20,259)	26,616	3,611		(3,878)	(1,914)			(247,328)	29

STATE OF ILLINOIS

Facility Name & ID Number Aperion Care Plum Grove, Llc# 0050484

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	(23,842)	65,386	916	165	168	7,344						50,137	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(26,730)	378,438	4,374	8		2,126						358,216	32
33	Real Estate Taxes						784						784	33
34	Rent-Facility & Grounds		(504,000)				(30,000)						(534,000)	34
35	Rent-Equipment & Vehicles			1,065	183	189	577						2,014	35
36	Other (specify):*	(42,710)	25,040										(17,670)	36
37	TOTAL Ownership	(93,282)	(35,136)	6,355	356	357	(19,169)						(140,519)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(27,998)					(27,998)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(12,759)			(1,575)								(14,334)	43
44	TOTAL Special Cost Centers	(12,759)			(1,575)			(27,998)					(42,332)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(244,777)	(20,499)	(121,051)	(21,478)	26,973	(15,558)	(27,998)	(3,878)	(1,914)			(430,179)	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	34 Rent	\$ 504,000	PG Realty	100.00%	\$	\$ (504,000)	1
2	V	33 Real Estate Tax	188,985	PG Realty	100.00%	188,985		2
3	V	32 Interest	6	PG Realty	100.00%	378,444	378,438	3
4	V	19 Bank Charges		PG Realty	100.00%	6,461	6,461	4
5	V	19 Accounting Fees		PG Realty	100.00%	7,983	7,983	5
6	V	20 Licenses and Fees		PG Realty	100.00%	193	193	6
7	V	36 Amortization Expense		PG Realty	100.00%	25,040	25,040	7
8	V	30 Depreciation Expense		PG Realty	100.00%	65,386	65,386	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 692,991			\$ 672,492	\$ * (20,499)	14

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

Facility Name & ID Number

Aperion Care Plum Grove, Llc

0050484

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	2	FOOD	APERION CARE, INC.		\$ 70	\$	70	15
16	V	6	MAINTENANCE SALARY	APERION CARE, INC.		1,140		1,140	16
17	V	6	REPAIRS & MAINTENANCE	APERION CARE, INC.		107		107	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY	APERION CARE, INC.		116		116	18
19	V	10	NURSING & MEDICAL RECORDS	APERION CARE, INC.		2		2	19
20	V	10	SALARY- NURSE	APERION CARE, INC.		6,946		6,946	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE	APERION CARE, INC.		706		706	21
22	V	17	ADMINISTRATIVE SALARIES	APERION CARE, INC.		33,422		33,422	22
23	V	19	PROFESSIONAL FEES	APERION CARE, INC.		5,765		5,765	23
24	V	20	FEES, SUBSCRIPTIONS	APERION CARE, INC.		3,555		3,555	24
25	V	21	CLERICAL SALARY	APERION CARE, INC.		20,064		20,064	25
26	V	21	CLERICAL & GENERAL	APERION CARE, INC.		1,075		1,075	26
27	V	24	SEMINARS	APERION CARE, INC.		940		940	27
28	V	25	AUTO AND TRAVEL	APERION CARE, INC.		3,577		3,577	28
29	V	26	INSURANCE	APERION CARE, INC.		1,141		1,141	29
30	V	27	EMP. BEN.-GEN. ADMIN.	APERION CARE, INC.		6,826		6,826	30
31	V	30	DEPRECIATION	APERION CARE, INC.		916		916	31
32	V	32	INTEREST	APERION CARE, INC.		4,374		4,374	32
33	V	35	AUTO LEASE	APERION CARE, INC.		1,065		1,065	33
34	V	17	MANAGEMENT FEE	APERION CARE, INC.				(207,305)	34
35	V	19	HOME OFFICE	APERION CARE, INC.				(5,554)	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 212,858			\$ 91,807	\$ *	(121,051)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	<u>1</u> DIETITIAN SALARY	\$	<u>APERION CONSULTING, LLC</u>		\$ 8,559	\$ 8,559 15
16	V	<u>6</u> MAINTENANCY SALARY		<u>APERION CONSULTING, LLC</u>		5,454	5,454 16
17	V	<u>7</u> EMP. BEN.-GEN. SERV. & DIETARY		<u>APERION CONSULTING, LLC</u>		1,546	1,546 17
18	V	<u>10</u> SALARY NURSE		<u>APERION CONSULTING, LLC</u>		20,700	20,700 18
19	V	<u>15</u> PAYROLL TAXES/GROUP INSURANCE		<u>APERION CONSULTING, LLC</u>		2,316	2,316 19
20	V	<u>19</u> PROFESSIONAL FEES		<u>APERION CONSULTING, LLC</u>		1,340	1,340 20
21	V	<u>20</u> FEES, SUBSCRIPTIONS		<u>APERION CONSULTING, LLC</u>		707	707 21
22	V	<u>21</u> CLERICAL & GENERAL		<u>APERION CONSULTING, LLC</u>		1,750	1,750 22
23	V	<u>24</u> SEMINARS		<u>APERION CONSULTING, LLC</u>		181	181 23
24	V	<u>25</u> AUTO AND TRAVEL		<u>APERION CONSULTING, LLC</u>		119	119 24
25	V	<u>27</u> PAYROLL TAXES/GROUP INSURANCE		<u>APERION CONSULTING, LLC</u>		168	168 25
26	V	<u>30</u> DEPRECIATION		<u>APERION CONSULTING, LLC</u>		165	165 26
27	V	<u>32</u> INTEREST		<u>APERION CONSULTING, LLC</u>		8	8 27
28	V	<u>35</u> AUTO LEASE		<u>APERION CONSULTING, LLC</u>		183	183 28
29	V						29
30	V						30
31	V						31
32	V	<u>10</u> RN CONSULTING	44,010	<u>APERION CONSULTING, LLC</u>			(44,010) 32
33	V	<u>01</u> DIETICIAN	12,950	<u>APERION CONSULTING, LLC</u>			(12,950) 33
34	V	<u>06</u> PROJECT MANAGER	6,140	<u>APERION CONSULTING, LLC</u>			(6,140) 34
35	V	<u>43</u> MARKETING	1,575	<u>APERION CONSULTING, LLC</u>			(1,575) 35
36	V						36
37	V						37
38	V						38
39	Total		\$ 64,675			\$ 43,196	\$ * (21,478) 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19 PROFESSIONAL FEES		APERION FINANCIAL, LLC		3,457	\$	3,457	15
16	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC		781		781	16
17	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC		65,126		65,126	17
18	V	24 SEMINARS		APERION FINANCIAL, LLC		48		48	18
19	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC		19		19	19
20	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC		7,167		7,167	20
21	V	30 DEPRECIATION		APERION FINANCIAL, LLC		168		168	21
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC		189		189	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	49,982	APERION FINANCIAL, LLC				(49,982)	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 49,982			\$ 76,955	\$ *	26,973	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		\$ 583	\$	583	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,263		1,263	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		216		216	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		375		375	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		6		6	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,167		1,167	20
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		7,344		7,344	21
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,126		2,126	22
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		784		784	23
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		577		577	24
25	V	34 RENTAL INCOME	30,000	CHASE OFFICE,LLC				(30,000)	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 30,000			\$ 14,442	\$ *	(15,558)	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	\$ 374,311	Renewal Rehab		\$ 346,313	\$ (27,998)	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		\$ 374,311			\$ 346,313	\$ * (27,998)	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	\$ 14,813	ProPay HR LLC		\$ 10,935	\$ (3,878)	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		\$ 14,813			\$ 10,935	\$ * (3,878)	39

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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	04 Laundry Services	\$ 82,137	EcoBrite Linen		\$ 80,223	\$	(1,914)	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		\$ 82,137			\$ 80,223	\$ *	(1,914)	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	\$ 85,729	Aperion Incorporated Cell		\$ 85,729	\$	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		\$ 85,729			\$ 85,729	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number

Aperion Care Plum Grove, Llc

0050484

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 TRUST	30.00%	Aperion Care Angola	Angola, IN	PG Realty	Palatine	Bldg Co.	1
2	MORRIS ESFORMES	40.00%	Aperion Care Bloomington	Bloomington	Interbuild Construction	Chicago	Bldg Improvements	2
3	YOSEF MEYSEL TRUST	30.00%	Aperion Care Bridgeport	Bridgeport	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	3
4			Aperion Care Burbank	Burbank	Propay	Evanston	Payroll Services	4
5			Aperion Care Cairo	Cairo	Renewal Rehab	Lincolnwood	Therapy Services	5
6			Aperion Care Capitol	Capitol	Aperion Care, Inc.	Lincolnwood	Corporate Manager	6
7			Aperion Care Chicago Heights	Chicago Heights	Aperion Consulting, Inc.	Lincolnwood	Consulting Co.	7
8			Aperion Care Demotte	Demotte, IN	Aperion Financial, Inc.	Lincolnwood	Bookkeeping	8
9			Aperion Care Dolton	Dolton	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Elgin	Elgin	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Evanston	Evanston	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Fairfield	Fairfield	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care Forest Park	Forest Park	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16			Aperion Care Galesburg	Galesburg	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17			Aperion Care Hidden Lake	St. Louis, MO	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care Highwood	Highwood	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care International	Chicago	Aperion Incorporated Cell	Burlington, VT	Insurance	19
20			Aperion Care Jacksonville	Jacksonville				20
21			Aperion Care Kokomo	Kokomo, IN				21
22			Aperion Care Litchfield	Litchfield				22
23			Aperion Care Marion	Marion, IN				23
24			Aperion Care Marseilles	Marseilles				24
25			Aperion Care Mascoutah	Mascoutah				25
26			Aperion Care Midlothian	Midlothian				26
27			Aperion Care Moline	East Moline				27
28			Aperion Care Morton Terrace	Morton				28
29			Aperion Care Morton Villa	Morton				29
30			Aperion Care Oak Lawn	Oak Lawn				30

Facility Name & ID Number Aperion Care Plum Grove, Llc # 0050484 Report Period Beginning: 01/01/18 Ending: 12/31/18

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	0.64	1.61%	Alloc. Salary	\$ 4,019	17-07	1	
2	Jay Meystel	Relative	Clerical	0.00%	See Attached	0.32	0.80%	Alloc. Salary	497	21-07	2	
3	Elisheva Adest	Relative	Clerical	0.00%	See Attached	0.25	1.07%	Alloc. Salary	199	21-07	3	
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.09	2.14%	Alloc. Salary	283	21-07	4	
5	David Berkowitz	Relative	Administrative	0.00%	See Attached	0.64	1.61%	Alloc. Salary	4,019	17-07	5	
6											6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 9,017		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 Plum Grove, Llc

0050484

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 Plum Grove, Llc

0050484

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

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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	2	FOOD	ACTUAL CENSUS	1,401,635	55	\$ 4,383	\$ 22,534	\$ 70	1
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	22,534	1,140	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	22,534	107	3
4	7	EMP. BEN.-GEN. SERV. & DIED	ACTUAL CENSUS	1,401,635	55	5,656	22,534	116	4
5	10	NURSING & MEDICAL RECORDS	ACTUAL CENSUS	1,401,635	55	128	22,534	2	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	22,534	6,946	6
7	15	PAYROLL TAXES/GROUP INSURANCE	ACTUAL CENSUS	1,401,635	55	42,957	22,534	706	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	22,534	33,422	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	22,534	5,765	9
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	22,534	3,555	10
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	22,534	20,064	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	22,534	1,075	12
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	22,534	940	13
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	22,534	3,577	14
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	22,534	1,141	15
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	22,534	6,826	16
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	22,534	916	17
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	22,534	4,374	18
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	22,534	1,065	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 5,718,302	\$ 3,836,913		\$ 91,807	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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	\$ 22,534	\$ 8,559	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	22,534	5,454	2
3	7	EMP. BEN.-GEN. SERV. & DIET	PATIENT DAYS	1,401,635	55	81,117	22,534	1,546	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	22,534	20,700	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	183,437	22,534	2,316	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360	22,534	1,340	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964	22,534	707	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	22,534	1,750	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275	22,534	181	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427	22,534	119	10
11	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	9,636	22,534	168	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275	22,534	165	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508	22,534	8	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374	22,534	183	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	\$ 43,196	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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	22,534	3,457	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576	22,534	781	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	65,126	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987	22,534	48	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197	22,534	19	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805	22,534	7,167	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463	22,534	168	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738	22,534	189	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	\$	76,955	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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	\$ 22,534	\$ 583	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	22,534	1,263	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	22,534	216	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	22,534	375	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	22,534	6	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	22,534	1,167	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	22,534	7,344	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	22,534	2,126	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	22,534	784	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	22,534	577	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	\$	\$ 14,442	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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

4655 W. Chase Ave.

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

(847) 673-6767

Fax Number

(847) 673-6768

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		\$	\$		\$ 346,313	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				\$	\$		\$ 346,313	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

ProPay HR LLC

Street Address

2201 W. MAIN ST

City / State / Zip Code

EVANSTON , ILLINOIS 60202

Phone Number

(847) 905-3268

Fax Number

()

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 10,935	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				\$	\$		\$ 10,935	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

EcoBrite Linen

Street Address

3712 Jarvis Avenue

City / State / Zip Code

Skokie, IL 60076

Phone Number

(847) 582-4000

Fax Number

()

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	4	Laundry Services	Direct		\$	\$		\$ 80,223	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				\$	\$		\$ 80,223	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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		\$	\$		\$ 85,729	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				\$	\$		\$ 85,729	25

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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 Plum Grove, Llc

0050484

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	First Midwest Bank		X	Note Payable			\$	\$ 6,150,000		\$ 378,444	1									
2											2									
3											3									
4											4									
5											5									
Working Capital																				
6	First Midwest Bank		X	Line of Credit				754,744		41,700	6									
7	Insurance Policies		X							577	7									
8											8									
9	TOTAL Facility Related						\$	\$ 6,904,744		\$ 420,721	9									
B. Non-Facility Related*																				
10	Interest Income		X							(26,730)	10									
11	Interest Income - Bldg Co		X							(6)	11									
12	Allocated from Aperion Care	X								4,374	12									
13	See Supplemental Schedule									2,134	13									
14	TOTAL Non-Facility Related						\$	\$		\$ (20,228)	14									
15	TOTALS (line 9+line14)						\$	\$ 6,904,744		\$ 400,493	15									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # 36

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

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

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

B. Real Estate Taxes

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

1. Real Estate Tax accrual used on 2017 report.	\$	<u>163,272</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>173,041</u>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<u>9,769</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>180,000</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$	<u>16</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>189,785</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>151,518</u>	8
	2014	<u>155,492</u>	9
	2015	<u>157,406</u>	10
	2016	<u>160,196</u>	11
	2017	<u>172,257</u>	12

2018 Accrual = 2017 Tax + 4.4% (172,257 x 1.044 = 180,000 Rounded)

Allocated from Chase Office LLC - \$784

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 Plum Grove, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050484

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>02-22-205-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>4,851.18</u>	\$ <u>4,851.18</u>
2. <u>02-22-205-007-0000</u>	<u>Long Term Care Property</u>	\$ <u>167,406.17</u>	\$ <u>167,406.17</u>
3. <u>10-27-307-027-0000</u>	<u>Home Office Allocation</u>	\$ <u>45,392.90</u>	\$ <u>729.78</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>217,650.25</u></u>	\$ <u><u>172,987.13</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 Plum Grove, Llc COUNTY Cook
 FACILITY IDPH LICENSE NUMBER 0050484
 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	\$ <u>_____</u>	\$ <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? 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 Plum Grove, Llc

0050484

Report Period Beginning:

01/01/18 Ending:

12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 23,500 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 2

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2009</u>	<u>\$ 120,000</u>	<u>1</u>
2	<u>Allocated from Chase Office LLC</u>			<u>998</u>	<u>2</u>
3	TOTALS			\$ 120,998	3

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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	69	2009	1961	\$ 1,927,220	\$ 65,384	35	\$ 55,063	\$ (10,321)	\$ 523,203	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various		2009	182,519		20	9,126	9,126	91,261	9
10	Various		2010	71,475		20	3,901	3,901	35,105	10
11	Various		2011	373,818		20	18,791	18,791	150,327	11
12	Various		2012	62,229		20	3,660	3,660	25,620	12
13	Various		2013	122,126		20	6,106	6,106	36,638	13
14	Various		2014	9,792		20	642	642	3,211	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
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59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		150,506			7,525	7,525	35,915	67
68		57,312	3,805		2,647	(1,158)	6,516	68
69			123,166			(123,166)		69
70		\$ 2,956,998	\$ 192,355		\$ 107,461	\$ (84,894)	\$ 907,795	70

**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 12A, Carried Forward		\$ 2,956,998	\$ 192,355		\$ 107,461	\$ (84,894)	\$ 907,795	1
2	2Nd Fl Resident Rms Electrical Outlets, Flooring, & Custom Ward	2015	61,148		20	3,057	3,057	12,230	2
3	Install Wall Mount & Cables For Voice Terminal	2015	4,710		20	236	236	942	3
4	Paint Rm 205, Surface Mounted Lights In 2Nd Fl Res Rms, Floor &	2015	10,238		20	512	512	2,048	4
5	Dining Room Doors	2015	3,710		20	186	186	742	5
6	Doors	2015	2,823		20	141	141	565	6
7	Replace 30 Ft Of Sewer Pipe Underground	2015	6,500		20	325	325	1,300	7
8	Boiler Room & Kitchen Plumbing	2015	2,580		20	129	129	516	8
9	New Exhaust Fan	2015	2,700		20	135	135	540	9
10	Install Convector Unit In Rm 205	2015	5,550		20	278	278	1,110	10
11	Remove Plumbing Fxtures, Instll Tile - 2Nd Flr N Shwr Rm	2016	10,289		20	514	514	1,543	11
12	Water Heater Replacement	2016	6,250		20	313	313	938	12
13	New Floor - Basement Corridor	2016	3,801		20	190	190	570	13
14	Install Code Required Pit Switch/Pressure Test - Elevator	2016	3,375		20	169	169	507	14
15	Elevator - Replace Slack Cable Unit/Final Limit Switch	2016	4,280		20	214	214	642	15
16	Pavement - Seal Coating, Crack Filling	2016	3,831		20	192	192	575	16
17	Pour Cement & Fix Sewer (11,566)	2017	11,359		20	568	568	1,136	17
18	New Hvac System - Rooftop Unit	2018	10,664		20	533	533	533	18
19	Replace Boiler Pump	2018	4,513		20	226	226	226	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)		\$ 3,115,319	\$ 192,355		\$ 115,377	\$ (76,978)	\$ 934,456	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,115,319	\$ 192,355		\$ 115,377	\$ (76,978)	\$ 934,456	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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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)		\$ 3,115,319	\$ 192,355		\$ 115,377	\$ (76,978)	\$ 934,456	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		\$ 3,115,319	\$ 192,355		\$ 115,377	\$ (76,978)	\$ 934,456	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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20									20
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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)		\$ 3,115,319	\$ 192,355		\$ 115,377	\$ (76,978)	\$ 934,456	34

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

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

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		\$ 3,115,319	\$ 192,355		\$ 115,377	\$ (76,978)	\$ 934,456	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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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)		\$ 3,115,319	\$ 192,355		\$ 115,377	\$ (76,978)	\$ 934,456	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	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	2nd & 3rd Floor Bathrooms - Walls, tiling, floors	2012	35,250		20	1,763	1,763	12,338	9
10	Lobby Toilet Room - Flooring & Walls	2012	3,500		20	175	175	1,225	10
11	2nd Fl Bathrooms - New Toilets, Faucets, Ceramic Wall Tile	2015	19,591		20	980	980	3,919	11
12	2nd Fl Res Rms & Bathrms-Paint Walls, Window, Curtains	2015	39,022		20	1,951	1,951	7,804	12
13	Shower Rm-Floor Drain, Floor & Wall Tile, Toilet, Sinks	2015	17,132		20	857	857	3,427	13
14	Basement Dining Rm-Drywall, Sink Plumbing, Wallcovering	2015	36,011		20	1,801	1,801	7,203	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)		\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 35,915	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		\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 35,915	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 150,506	\$		\$ 7,525	\$	\$ 35,915	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	8,984	230	20	230		557	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	479	77	20	24	(53)	192	9
10	Allocated from Aperion Care	2012	136	10	20	7	(4)	41	10
11	Allocated from Aperion Care	2013	58	6	20	3	(4)	14	11
12									12
13	Allocated from Chase Office LLC	2018	41		20	2	2	2	13
14	Allocated from Chase Office LLC	2017	2,080	147	20	104	(43)	208	14
15	Allocated from Chase Office LLC	2016	45,535	3,334	20	2,277	(1,057)	5,502	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)		\$ 57,312	\$ 3,805		\$ 2,647	\$ (1,158)	\$ 6,516	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 57,312	\$ 3,805		\$ 2,647	\$ (1,158)	\$ 6,516	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 57,312	\$ 3,805		\$ 2,647	\$ (1,158)	\$ 6,516	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	\$ 569,841	\$ 4,416	\$ 56,698	\$ 52,283	10	\$ 408,444	71
72	Current Year Purchases	10,401	227	1,040	813	10	1,040	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 580,242	\$ 4,642	\$ 57,739	\$ 53,096		\$ 409,484	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2009 GMC Savana	2009	\$ 47,683	\$	\$	\$	5	\$ 47,683	76
77		Allocated from Aperion Care	2018	538	82	108	26	5	349	77
78		Allocated from Aperion Consultin	2018	392	65	78	14	5	314	78
79										79
80	TOTALS			\$ 48,613	\$ 146	\$ 186	\$ 40		\$ 48,346	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)	\$ 3,865,172	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 197,144	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 173,302	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (23,842)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,392,286	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: N/A

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

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

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

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

9. Option to Buy: YES NO Terms: _____*

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 7,644 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>1,065</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>183</u>	18
19					19
20					20
21	TOTAL		\$	\$ <u>1,248</u>	21

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

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

Facility Name & ID Number Aperion Care Plum Grove, Llc # 0050484 Report Period Beginning: 01/01/18 Ending: 12/31/18
 XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 153,434	\$		\$ 153,434	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			19,492			19,492	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			201,222			201,222	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				53,073		53,073	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					11,931	8,953		20,884	13
14	TOTAL			\$		\$ 386,079	\$ 62,026		\$ 448,105	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 Plum Grove, Llc**# **0050484**Report Period Beginning: **01/01/18**Ending: **12/31/18****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/18**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 234,981	\$ 235,374	1
2	Cash-Patient Deposits	518	518	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	690,456	690,456	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	90,062	90,062	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	59,327	207,993	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,075,344	\$ 1,224,403	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		114,800	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	859,736	1,982,262	15
16	Equipment, at Historical Cost	436,595	809,827	16
17	Accumulated Depreciation (book methods)	(958,527)	(1,579,501)	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>	3,708,981	5,482,846	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,046,785	\$ 6,810,234	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,122,129	\$ 8,034,637	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 771,374	\$ 763,041	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	754,744	754,744	29
30	Accrued Salaries Payable	189,313	189,313	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,037	5,037	31
32	Accrued Real Estate Taxes(Sch.IX-B)		180,000	32
33	Accrued Interest Payable	3,821	38,927	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	14,912	14,912	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,739,201	\$ 1,945,974	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		6,150,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	1,971,323	288,946	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,971,323	\$ 6,438,946	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,710,524	\$ 8,384,920	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,411,605	\$ (350,283)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,122,129	\$ 8,034,637	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,400,270	1
2	Restatements (describe):		2
3	<u>Bad Debt Expense</u>	(98,281)	3
4	<u>Rounding</u>	2	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,301,991	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	109,614	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)	\$ 109,614	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)	\$ 1,411,605	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care Plum Grove, Llc

0050484

Report Period Beginning: 01/01/18

Ending: 12/31/18

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

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,127,561	1
2	Discounts and Allowances for all Levels	(732,744)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,394,817	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	160,279	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 160,279	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	3,853	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	82	19
20	Radiology and X-Ray	190	20
21	Other Medical Services	603	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 4,728	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	26,730	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 26,730	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	105	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 105	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,586,659	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	796,774	31
32	Health Care	2,001,693	32
33	General Administration	1,142,212	33
B. Capital Expense			
34	Ownership	912,976	34
C. Ancillary Expense			
35	Special Cost Centers	462,439	35
36	Provider Participation Fee	160,951	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,477,045	40
41	Income before Income Taxes (line 30 minus line 40)**	109,614	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 109,614	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 716,159	44
45	Private Pay - Net Inpatient Revenue	1,002,708	45
46	Medicare - Net Inpatient Revenue	1,252,868	46
47	Other-(specify) <u>Insurance</u>	274,107	47
48	Other-(specify) <u>Managed Care</u>	2,148,975	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,394,817	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 Plum Grove, Llc

0050484

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	2,008	2,080	\$ 93,735	\$ 45.06	1
2	Assistant Director of Nursing					2
3	Registered Nurses	7,345	8,001	261,469	32.68	3
4	Licensed Practical Nurses	13,738	15,093	455,435	30.18	4
5	CNAs & Orderlies	44,447	48,817	787,320	16.13	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,465	2,746	47,809	17.41	8
9	Activity Director					9
10	Activity Assistants	4,037	4,444	75,864	17.07	10
11	Social Service Workers	4,016	4,200	103,315	24.60	11
12	Dietician					12
13	Food Service Supervisor	1,880	2,080	43,450	20.89	13
14	Head Cook	4,538	5,124	73,866	14.42	14
15	Cook Helpers/Assistants	6,904	7,401	89,340	12.07	15
16	Dishwashers					16
17	Maintenance Workers	1,968	2,120	56,884	26.83	17
18	Housekeepers	8,685	9,516	112,968	11.87	18
19	Laundry					19
20	Administrator	1,656	1,903	85,173	44.76	20
21	Assistant Administrator	464	480	15,783	32.88	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,921	2,120	35,849	16.91	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					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	106,072	116,125	\$ 2,338,260 *	\$ 20.14	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	\$ 12,950	01-03	35
36	Medical Director	108	18,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	44,010	10-03	38
39	Pharmacist Consultant	676	2,818	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	21	1,088	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	805	\$ 78,866		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses			50	
51	Licensed Practical Nurses			51	
52	Certified Nurse Assistants/Aides	63	2,152	10-03	52
53	TOTAL (lines 50 - 52)	63	\$ 2,152		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	
John Shlack	Administrator	0	\$ 85,173	Workers' Compensation Insurance	\$ 58,826	IDPH License Fee	\$ 3,980	
David Glatt	Assis. Administrator	0	15,783	Unemployment Compensation Insurance	24,165	Advertising: Employee Recruitment	16,250	
				FICA Taxes	173,771	Health Care Worker Background Check (Indicate # of checks performed)		
				Employee Health Insurance	10,147	Patient Background Checks	119 1,191	
				Employee Meals	2,560	Dues & Subscriptions	20,320	
				Illinois Municipal Retirement Fund (IMRF)*		Licenses & Permits	2,865	
				401K Expense	15,520	Allocated from Aperion Care	3,555	
				Employee Physicals	720	Allocated from Aperion Consulting	707	
				Employee Benefits - Other	14,813	See Supplemental Schedule	787	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
					\$ 100,956		\$ 49,655	
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)				
Description				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Amount				Description			Amount	
Aperion Care - Managment Fees							Out-of-State Travel	
\$ 207,305							\$	
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$ 207,305				\$			4,617	
							Allocated from Aperion Care	
							940	
							Allocated from Aperion Consulting	
							181	
							See Supplemental Schedule	
							48	
							Entertainment Expense	
							()	
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	
							\$ 5,786	
C. Professional Services								
Vendor/Payee								
Type								
Amount								
Marcum LLP				Accounting			\$ 22,145	
ProPay HR				Payroll Processing			14,813	
Aperion Care Inc.				Home Office Expense			5,554	
Aperion Financial				Home Office Expense			49,982	
GCHMO, Inc.				Managed Care Consulting			11,000	
Interbuild				Energy Procurement			2,896	
Cononus PACT				Data Analytics			3,413	
Integra Scripts LLC				Pharmacy Software			1,147	
Pinnacle Financial Solutions				Financial Services			2,928	
Personnel Planners				Unemployment Consult			510	
MTS Consulting				Tax Consultant			329	
See Supplemental Schedule							66,490	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)							\$ 181,205	

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Plum Grove, Llc# 0050484

Report Period Beginning:

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

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. HCCI = \$10,935.12
- (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. \$ 23,591 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. \$ 160,951
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. \$ 2,560 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? 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