



Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991 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	71	Skilled (SNF)	71	25,915	1
2		Skilled Pediatric (SNF/PED)			2
3	33	Intermediate (ICF)	33	12,045	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	104	TOTALS	104	37,960	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			1,815	1,815	8
9	SNF/PED					9
10	ICF	16,207	966	7,510	24,683	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,207	966	9,325	26,498	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 69.81%

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 4/1/15

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

YES  Date 4/1/15 NO

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

YES  NO  If YES, enter number of beds certified 65 and days of care provided 1,815

Medicare Intermediary CGS

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name & ID Number Aperion Care Toluca, Llc # 0053991 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	205,674	16,743	14,990	237,407		237,407	(4,925)	232,482		1
2	Food Purchase		147,268		147,268		147,268	18	147,286		2
3	Housekeeping	4,035	5,858	125,706	135,599		135,599		135,599		3
4	Laundry	2,979	5,398	82,154	90,531		90,531		90,531		4
5	Heat and Other Utilities			86,633	86,633		86,633	(4,838)	81,795		5
6	Maintenance	38,931	16,852	49,009	104,792		104,792	6,826	111,618		6
7	Other (specify):*							2,209	2,209		7
8	<b>TOTAL General Services</b>	<b>251,619</b>	<b>192,119</b>	<b>358,492</b>	<b>802,230</b>		<b>802,230</b>	<b>(710)</b>	<b>801,520</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			12,000	12,000		12,000		12,000		9
10	Nursing and Medical Records	1,482,952	109,513	549,923	2,142,388		2,142,388	(20,573)	2,121,815		10
10a	Therapy										10a
11	Activities	97,349	4,527	1,683	103,559		103,559		103,559		11
12	Social Services	83,205		2,970	86,175		86,175		86,175		12
13	CNA Training										13
14	Program Transportation			1,294	1,294		1,294		1,294		14
15	Other (specify):*							3,554	3,554		15
16	<b>TOTAL Health Care and Programs</b>	<b>1,663,506</b>	<b>114,040</b>	<b>567,870</b>	<b>2,345,416</b>		<b>2,345,416</b>	<b>(17,019)</b>	<b>2,328,397</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	102,439		210,880	313,319		313,319	(171,578)	141,741		17
18	Directors Fees										18
19	Professional Services			144,526	144,526	(19)	144,507	(1,023)	143,484		19
20	Dues, Fees, Subscriptions & Promotions			42,642	42,642		42,642	(22,737)	19,905		20
21	Clerical & General Office Expenses	79,666		200,328	279,994		279,994	(65,859)	214,135		21
22	Employee Benefits & Payroll Taxes			328,881	328,881		328,881		328,881		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,577	4,577		4,577	1,192	5,769		24
25	Other Admin. Staff Transportation			1,033	1,033		1,033	4,369	5,402		25
26	Insurance-Prop.Liab.Malpractice			200,342	200,342		200,342	1,342	201,684		26
27	Other (specify):*							16,652	16,652		27
28	<b>TOTAL General Administration</b>	<b>182,105</b>		<b>1,133,209</b>	<b>1,315,314</b>	<b>(19)</b>	<b>1,315,295</b>	<b>(237,642)</b>	<b>1,077,653</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>2,097,230</b>	<b>306,159</b>	<b>2,059,571</b>	<b>4,462,960</b>	<b>(19)</b>	<b>4,462,941</b>	<b>(255,371)</b>	<b>4,207,570</b>		<b>29</b>

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

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

Facility Name & ID Number Aperion Care Toluca, Llc

#0053991

Report Period Beginning:

01/01/18

Ending:

12/31/18

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			191,312	191,312		191,312	(90,483)	100,829			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			26,238	26,238		26,238	(4,710)	21,528			32
33	Real Estate Taxes			18,003	18,003	19	18,022	922	18,944			33
34	Rent-Facility & Grounds			379,126	379,126		379,126	(30,000)	349,126			34
35	Rent-Equipment & Vehicles			12,106	12,106		12,106	2,368	14,474			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			626,785	626,785	19	626,804	(121,903)	504,901			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		187,371	382,220	569,591		569,591	(28,123)	541,468			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			204,889	204,889		204,889		204,889			42
43	Other (specify):*			9,326	9,326		9,326	(9,326)				43
44	<b>TOTAL Special Cost Centers</b>		187,371	596,435	783,806		783,806	(37,449)	746,357			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,097,230	493,530	3,282,791	5,873,551		5,873,551	(414,723)	5,458,828			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 Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending:

12/31/18

**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(12)	02		4
5	Telephone, TV & Radio in Resident Rooms	(5,524)	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	(100,589)	30		9
10	Interest and Other Investment Income	(12,363)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(53)	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	(192)	21		18
19	Entertainment				19
20	Contributions	(25,295)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(164,464)	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	(24,052)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (332,544)		\$	30

<b>BHF USE ONLY</b>							
48		49		50		51	
							52

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

		1	2	
		<b>Amount</b>	<b>Reference</b>	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(82,178)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (82,178)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (414,722)		37

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

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

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

Aperion Care Toluca, Llc

ID# 0053991

Report Period Beginning: 01/01/18

Ending: 12/31/18

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Bank Charges	\$ (3,854)	21	1
2	Credit Card Processing	(723)	21	2
3	Marketing Expenses	(9,326)	43	3
4	Corporate Events	(31)	21	4
5	Theft & Damage Loss	(32)	21	5
6	Other Unclassified Income	(1,432)	21	6
7	Additional R&M	5,231	06	7
8	Marketing Seminar	(174)	24	8
9	PAC Dues	(3,380)	20	9
10	Non Allowable Legal	(8,313)	19	10
11	Prior Year Professional Fees	(1,550)	19	11
12	Interbuild Adjustment	(460)	06	12
13	Out of State Seminar	(9)	24	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	<b>Total</b>	(24,052)		49

Aperion Care Toluca, Llc

Report Period Beginning: ID# 0053991  
 Ending: 01/01/18  
12/31/18

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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Toluca, Llc# 0053991

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
<b>1</b>	<b>A. General Services</b>				(4,925)								(4,925)	1
2	Dietary													
3	Food Purchase	(65)		83									18	2
4	Housekeeping													3
5	Laundry													4
6	Heat and Other Utilities	(5,524)					686						(4,838)	5
7	Maintenance	4,771		1,466	(895)		1,485						6,826	6
8	Other (specify):*			136	1,818		255						2,209	7
8	<b>TOTAL General Services</b>	<b>(818)</b>		<b>1,685</b>	<b>(4,002)</b>		<b>2,425</b>						<b>(710)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			8,170	(28,744)								(20,573)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			831	2,723								3,554	15
16	<b>TOTAL Health Care and Programs</b>			<b>9,001</b>	<b>(26,020)</b>								<b>(17,019)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(171,578)									(171,578)	17
18	Directors Fees													18
19	Professional Services	(9,863)		6,779	1,576	4,065	441		(4,021)				(1,023)	19
20	Fees, Subscriptions & Promotions	(28,675)		4,181	831	918	8						(22,737)	20
21	Clerical & General Office Expenses	(170,728)		24,857	2,058	76,582	1,372						(65,859)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(182)		1,105	213	56							1,192	24
25	Other Admin. Staff Transportation			4,206	140	23							4,369	25
26	Insurance-Prop.Liab.Malpractice			1,342									1,342	26
27	Other (specify):*			8,027	197	8,428							16,652	27
28	<b>TOTAL General Administration</b>	<b>(209,448)</b>		<b>(121,081)</b>	<b>5,016</b>	<b>90,072</b>	<b>1,821</b>		<b>(4,021)</b>				<b>(237,642)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(210,266)</b>		<b>(110,394)</b>	<b>(25,007)</b>	<b>90,072</b>	<b>4,246</b>		<b>(4,021)</b>				<b>(255,371)</b>	<b>29</b>

## STATE OF ILLINOIS

Facility Name & ID Number Aperion Care Toluca, Llc# 0053991

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)	
	<b>D. Ownership</b>													
30	Depreciation	(100,589)		1,078	194	198	8,636						(90,483)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(12,363)		5,143	10		2,500						(4,710)	32
33	Real Estate Taxes						922						922	33
34	Rent-Facility & Grounds						(30,000)						(30,000)	34
35	Rent-Equipment & Vehicles			1,253	215	222	679						2,368	35
36	Other (specify):*													36
37	<b>TOTAL Ownership</b>	<b>(112,952)</b>		<b>7,474</b>	<b>419</b>	<b>420</b>	<b>(17,264)</b>						<b>(121,903)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(28,123)					(28,123)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(9,326)											(9,326)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(9,326)</b>						<b>(28,123)</b>					<b>(37,449)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(332,544)</b>		<b>(102,921)</b>	<b>(24,588)</b>	<b>90,492</b>	<b>(13,017)</b>	<b>(28,123)</b>	<b>(4,021)</b>				<b>(414,723)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

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

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	<u>2</u> <u>FOOD</u>	\$	<u>APERION CARE, INC.</u>		\$ 83	\$	83	15
16	V	<u>6</u> <u>MAINTENANCE SALARY</u>		<u>APERION CARE, INC.</u>		1,340		1,340	16
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>APERION CARE, INC.</u>		126		126	17
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. &amp; DIETARY</u>		<u>APERION CARE, INC.</u>		136		136	18
19	V	<u>10</u> <u>NURSING &amp; MEDICAL RECORDS</u>		<u>APERION CARE, INC.</u>		2		2	19
20	V	<u>10</u> <u>SALARY- NURSE</u>		<u>APERION CARE, INC.</u>		8,168		8,168	20
21	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CARE, INC.</u>		831		831	21
22	V	<u>17</u> <u>ADMINISTRATIVE SALARIES</u>		<u>APERION CARE, INC.</u>		39,302		39,302	22
23	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CARE, INC.</u>		6,779		6,779	23
24	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CARE, INC.</u>		4,181		4,181	24
25	V	<u>21</u> <u>CLERICAL SALARY</u>		<u>APERION CARE, INC.</u>		23,593		23,593	25
26	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>APERION CARE, INC.</u>		1,264		1,264	26
27	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CARE, INC.</u>		1,105		1,105	27
28	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CARE, INC.</u>		4,206		4,206	28
29	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CARE, INC.</u>		1,342		1,342	29
30	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CARE, INC.</u>		8,027		8,027	30
31	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CARE, INC.</u>		1,078		1,078	31
32	V	<u>32</u> <u>INTEREST</u>		<u>APERION CARE, INC.</u>		5,143		5,143	32
33	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CARE, INC.</u>		1,253		1,253	33
34	V	<u>17</u> <u>MANAGEMENT FEE</u>	210,880	<u>APERION CARE, INC.</u>				(210,880)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	<b>Total</b>		\$ 210,880			\$ 107,959	\$ *	(102,921)	39

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

Facility Name &amp; ID Number

Aperion Care Toluca, Llc

# 0053991

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	1		APERION CONSULTING, LLC		\$ 10,065	\$ 10,065
16	V	6		APERION CONSULTING, LLC		6,413	6,413
17	V	7		APERION CONSULTING, LLC		1,818	1,818
18	V	10		APERION CONSULTING, LLC		24,341	24,341
19	V	15		APERION CONSULTING, LLC		2,723	2,723
20	V	19		APERION CONSULTING, LLC		1,576	1,576
21	V	20		APERION CONSULTING, LLC		831	831
22	V	21		APERION CONSULTING, LLC		2,058	2,058
23	V	24		APERION CONSULTING, LLC		213	213
24	V	25		APERION CONSULTING, LLC		140	140
25	V	27		APERION CONSULTING, LLC		197	197
26	V	30		APERION CONSULTING, LLC		194	194
27	V	32		APERION CONSULTING, LLC		10	10
28	V	35		APERION CONSULTING, LLC		215	215
29	V						
30	V						
31	V						
32	V	10	53,085	APERION CONSULTING, LLC			(53,085)
33	V	01	14,990	APERION CONSULTING, LLC			(14,990)
34	V	06	7,308	APERION CONSULTING, LLC			(7,308)
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 75,383			\$ 50,796	\$ * (24,588)

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

Facility Name & ID Number

Aperion Care Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending:

12/31/18

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19 PROFESSIONAL FEES		APERION FINANCIAL, LLC		4,065	\$	4,065	15
16	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC		918		918	16
17	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC		76,582		76,582	17
18	V	24 SEMINARS		APERION FINANCIAL, LLC		56		56	18
19	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC		23		23	19
20	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC		8,428		8,428	20
21	V	30 DEPRECIATION		APERION FINANCIAL, LLC		198		198	21
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC		222		222	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		\$			90,492	\$	* 90,492	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		\$ 686	\$	686	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,485		1,485	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		255		255	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		441		441	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		8		8	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,372		1,372	20
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		8,636		8,636	21
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,500		2,500	22
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		922		922	23
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		679		679	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			\$ 16,983	\$ *	(13,017)	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	\$ 375,979	Renewal Rehab		\$ 347,856	\$ (28,123)	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		\$ 375,979			\$ 347,856	\$ * (28,123)	39

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

Facility Name & ID Number

Aperion Care Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

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12/31/18

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19 Payroll Services	\$ 15,358	ProPay HR LLC		\$ 11,337	\$	(4,021)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 15,358			\$ 11,337	\$ *	(4,021)	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	\$ 135,087	Aperion Incorporated Cell		\$ 135,087		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		\$ 135,087			\$ 135,087	\$ *	39

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

Facility Name & ID Number

Aperion Care Toluca, Llc

# 0053991

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

Facility Name &amp; ID Number

Aperion Care Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending:

12/31/18

## VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Yosef Meystel Trust	21.50%	Aperion Care Angola	Angola, IN	Interbuild Construction	Chicago	Bldg Improvements	1
2	David Berkowitz Delta Trust	21.50%	Aperion Care Bloomington	Bloomington	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	2
3	David Berkowitz Trust	21.50%	Aperion Care Bridgeport	Bridgeport	Propay	Evanston	Payroll Services	3
4	Yosef Meystel Delta Trust	21.50%	Aperion Care Burbank	Burbank	Renewal Rehab	LIncolnwood	Therapy Services	4
5	Frederick S Frankel	3.00%	Aperion Care Cairo	Cairo	Aperion Care, Inc.	LIncolnwood	Corporate Manager	5
6	Steve Turofsky	3.00%	Aperion Care Capitol	Capitol	Aperion Consulting, Inc.	LIncolnwood	Consulting Co.	6
7	Jeremy Boshes	3.00%	Aperion Care Chicago Heights	Chicago Heights	Aperion Financial, Inc.	LIncolnwood	Bookkeeping	7
8	Michelle Koder	3.00%	Aperion Care Demotte	Demotte, IN	Eco-Brite	Skokie	Laundry	8
9	Naftali Wilhelm	2.00%	Aperion Care Dolton	Dolton	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10			Aperion Care Elgin	Elgin	Pointe Property, LLC	Boston, MA	Property Management	10
11			Aperion Care Evanston	Evanston	Aperion Estates Peru	Peru, IN	ALF	11
12			Aperion Care Fairfield	Fairfield	Aperion Care Demotte	Demotte, IN	ALF	12
13			Aperion Care Forest Park	Forest Park	Aperion Care Hidden Lake	St. Louis, MO	ALF	13
14			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	14
15			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	15
16			Aperion Care Galesburg	Galesburg	San Antonio Property, LLC	San Antonio, TX	Building Co.	16
17			Aperion Care Hidden Lake	St. Louis, MO	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	17
18			Aperion Care Highwood	Highwood	Aperion Incorporated Cell	Burlington, VT	Insurance	18
19			Aperion Care International	Chicago				19
20			Aperion Care Jacksonville	Jacksonville				20
21			Aperion Care Kokomo	Kokomo, IN				21
22			Aperion Care Litchfield	Litchfield				22
23			Aperion Care Marion	Marion, IN				23
24			Aperion Care Marseilles	Marseilles				24
25			Aperion Care Mascoutah	Mascoutah				25
26			Aperion Care Midlothian	Midlothian				26
27			Aperion Care Moline	East Moline				27
28			Aperion Care Morton Terrace	Morton				28
29			Aperion Care Morton Villa	Morton				29
30			Aperion Care Oak Lawn	Oak Lawn				30



Facility Name & ID Number Aperion Care Toluca, Llc # 0053991 Report Period Beginning: 01/01/18 Ending: 12/31/18

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0%	See Attached	0.76	1.89%	Alloc. Salary	\$ 4,726	17-7	1	
2	Jay Meystel	Relative	Clerical	0%	See Attached	0.38	0.95%	Alloc. Salary	584	21-7	2	
3	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.10	2.51%	Alloc. Salary	332	21-7	3	
4	David Berkowitz	Relative	Administrative	0%	See Attached	0.76	1.89%	Alloc. Salary	4,726	17-7	4	
5	Frederick Frankel	Owner	Administrative	3.00%	See Attached	0.76	1.89%	Alloc. Salary	4,252	17-7	5	
6	Steve Turofsky	Owner	Administrative	3.00%	See Attached	0.76	1.89%	Alloc. Salary	3,900	17-7	6	
7	Michelle Koder	Owner	Nursing	3.00%	See Attached	0.76	1.89%	Alloc. Salary	2,502	10-7	7	
8	Naftali Wilhelm	Owner	Clerical	2.00%	See Attached	0.80	1.89%	Alloc. Salary	4,726	21-7	8	
9	Elisheva Adest	Relative	Clerical	0%	See Attached	0.29	1.26%	Alloc. Salary	234	21-7	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	\$ 25,982		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 Toluca, Llc

# 0053991

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 Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

APERION CARE, INC.  
4655 W CHASE AVENUE  
LINCOLNWOOD, ILLINOIS 60712  
( 847) 262-8300  
(

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	\$ 26,498	\$ 83	1
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	26,498	1,340	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	26,498	126	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,401,635	55	5,656	26,498	136	4
5	10	NURSING & MEDICAL RECOR	ACTUAL CENSUS	1,401,635	55	128	26,498	2	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	26,498	8,168	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,401,635	55	42,957	26,498	831	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	26,498	39,302	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	26,498	6,779	9
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	26,498	4,181	10
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	26,498	23,593	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	26,498	1,264	12
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	26,498	1,105	13
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	26,498	4,206	14
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	26,498	1,342	15
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	26,498	8,027	16
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	26,498	1,078	17
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	26,498	5,143	18
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	26,498	1,253	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 5,718,302	\$ 3,836,913		\$ 107,959	25

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

APERION CONSULTING, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

( 847) 262-3800

Fax Number

(

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	PATIENT DAYS	1,401,635	55	\$ 424,292	\$ 26,498	\$ 10,065	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	26,498	6,413	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,401,635	55	81,117	26,498	1,818	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	26,498	24,341	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	183,437	26,498	2,723	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360	26,498	1,576	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964	26,498	831	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	26,498	2,058	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275	26,498	213	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427	26,498	140	10
11	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	9,636	26,498	197	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275	26,498	194	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508	26,498	10	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374	26,498	215	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	\$ 50,796	25

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

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	26,498	4,065	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576	26,498	918	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	76,582	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987	26,498	56	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197	26,498	23	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805	26,498	8,428	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463	26,498	198	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738	26,498	222	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	\$ 90,492	25

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

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	\$ 26,498	\$ 686	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	26,498	1,485	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	26,498	255	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	26,498	441	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	26,498	8	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	26,498	1,372	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	26,498	8,636	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	26,498	2,500	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	26,498	922	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	26,498	679	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	\$	\$ 16,983	25

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Renewal Rehab

Street Address

7358 N. Lincoln Ave., Suite 160

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

( 847) 938-8750

Fax Number

( 847) 410-9720

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 347,856	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				\$	\$		\$ 347,856	25

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

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 Processing	Direct		\$	\$		\$ 11,337	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 11,337	25

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

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		\$	\$		\$ 135,087	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				\$	\$		\$ 135,087	25

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending: 12/31/18

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

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 &amp; ID Number

Aperion Care Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending:

12/31/18

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE****A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	Van Note Payable		X	Auto			\$	\$ 52,402		\$ 2,508	1									
2											2									
3											3									
4											4									
5											5									
<b>Working Capital</b>																				
6	CIBC Bank USA		X	Line of Credit				\$ 630,597		\$ 23,195	6									
7	Insurance Policies		X							\$ 535	7									
8	See Supplemental Schedule							\$ 6,885			8									
9	<b>TOTAL Facility Related</b>						\$	\$ 689,884		\$ 26,238	9									
<b>B. Non-Facility Related*</b>																				
10	Interest Income		X							\$ (12,363)	10									
11	Allocated from Aperion Care	X								\$ 5,143	11									
12	Allocated from Aperion Consult	X								\$ 10	12									
13	See Supplemental Schedule									\$ 2,500	13									
14	<b>TOTAL Non-Facility Related</b>						\$	\$		\$ (4,710)	14									
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 689,884		\$ 21,528	15									

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

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

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



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

FACILITY NAME Aperion Care Toluca, Llc COUNTY Marshall

FACILITY IDPH LICENSE NUMBER 0053991

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>14-05-206-001</u>	<u>Long Term Care Facility</u>	\$ <u>18,988.04</u>	\$ <u>18,988.04</u>
2.	<u>10-27-307-027-0000</u>	<u>Home Office Allocation</u>	\$ <u>45,392.90</u>	\$ <u>858.16</u>
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ <u><u>64,380.94</u></u>	\$ <u><u>19,846.20</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 Toluca, Llc COUNTY Marshall  
 FACILITY IDPH LICENSE NUMBER 0053991  
 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.	_____	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
<b>TOTALS</b>			\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

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

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 24,708 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories 1

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

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

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

None

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Allocated from Chase Office</u>			\$ <u>1,174</u>	1
2					2
3	<b>TOTALS</b>			\$ <u>1,174</u>	3

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

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

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70								70
		\$	\$		\$	\$	\$	
		67,394	4,475		3,112	(1,362)	7,662	
			191,312			(191,312)		
		\$ 67,394	\$ 195,787		\$ 3,112	\$ (192,674)	\$ 7,662	

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

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 67,394	\$ 195,787		\$ 3,112	\$ (192,674)	\$ 7,662	1
2	16 Channel Nvr, 11 Cameras & Monitor	2015	6,785		20	339	339	1,046	2
3	Installation Of Cat5E For Data & Rack	2015	5,115		20	256	256	789	3
4	Trane Rooftop Hvac Unit	2016	7,500		20	375	375	1,000	4
5	Hvac	2016	3,362		20	168	168	434	5
6	Parking Lot	2016	36,108		20	1,805	1,805	4,213	6
7	Installed Water Heater	2016	5,519		20	276	276	713	7
8	Cut Out & Replaced Concrete	2016	3,058		20	153	153	459	8
9	Removed, Framed & Replaced Drop Ceiling	2016	2,800		20	140	140	338	9
10	Removed Existing Door & Frame; Replaced With Fire Door	2016	2,850		20	143	143	321	10
11	Programmable Keypad For Doors	2017	6,007		20	300	300	601	11
12	New Rubber Membrane And Seal Edges Roof	2017	2,800		20	140	140	245	12
13	Corridors,Lobby,Dining,Resident Rms,Bathrms-Floors,Ceiling,Lig	2017	1,232,933		20	61,647	61,647	71,921	13
14	Roofing Installation And Management (86,212)	2017	85,623		20	4,281	4,281	4,638	14
15	Architectual Services - Roof Repair	2018	13,764		20	688	688	688	15
16	Window Installation	2018	5,828		20	291	291	291	16
17	Nurses Station Rooftop Replacement	2018	10,122		20	169	169	169	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,497,568	\$ 195,787		\$ 74,284	\$ (121,503)	\$ 95,527	34

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

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 1,497,568	\$ 195,787		\$ 74,284	\$ (121,503)	\$ 95,527	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,497,568	\$ 195,787		\$ 74,284	\$ (121,503)	\$ 95,527	34

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

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 1,497,568	\$ 195,787		\$ 74,284	\$ (121,503)	\$ 95,527	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,497,568	\$ 195,787		\$ 74,284	\$ (121,503)	\$ 95,527	34

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

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

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		\$ 1,497,568	\$ 195,787		\$ 74,284	\$ (121,503)	\$ 95,527	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,497,568	\$ 195,787		\$ 74,284	\$ (121,503)	\$ 95,527	34

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

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

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

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
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19									19
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	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	10,565	271	20	271		655	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	563	91	20	28	(62)	225	9
10	Allocated from Aperion Care	2012	160	12	20	8	(4)	48	10
11	Allocated from Aperion Care	2013	68	8	20	3	(4)	17	11
12									12
13	Allocated from Chase Office LLC	2018	48		20	2	2	2	13
14	Allocated from Chase Office LLC	2017	2,445	173	20	122	(51)	245	14
15	Allocated from Chase Office LLC	2016	53,545	3,920	20	2,677	(1,243)	6,470	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)		\$ 67,394	\$ 4,475		\$ 3,112	\$ (1,362)	\$ 7,662	34

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

Facility Name & ID Number Aperion Care Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 67,394	\$ 4,475		\$ 3,112	\$ (1,362)	\$ 7,662	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)		\$ 67,394	\$ 4,475		\$ 3,112	\$ (1,362)	\$ 7,662	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	\$ 111,710	\$ 5,192	\$ 11,243	\$ 6,051	10	\$ 25,052	71
72	Current Year Purchases	26,051	267	1,042	776	10	1,042	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 137,760	\$ 5,459	\$ 12,285	\$ 6,827		\$ 26,094	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		Ford Van	2017	\$ 70,201	\$	\$ 14,040	\$ 14,040	5	\$ 25,740	76
77		Allocated from Aperion Care	2018	632	96	126	31	5	410	77
78		Allocated from Aperion Consultin	2018	461	76	92	16	5	369	78
79										79
80	TOTALS			\$ 71,295	\$ 172	\$ 14,259	\$ 14,087		\$ 26,520	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)	\$ 1,707,798	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 201,417	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 100,828	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (100,589)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 148,141	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: Segula Properties

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		<u>104</u>		\$ <u>349,126</u>			3
4	Additions							4
5								5
6								6
7	TOTAL		<u>104</u>		\$ <u>349,126</u>			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12. \_\_\_\_\_ /2019                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2020                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2021                      \$ \_\_\_\_\_

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 13,007      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>1,253</u>	17
18	<u>Allocated from Aperion Consulting</u>		\$ _____	<u>215</u>	18
19			\$ _____		19
20			\$ _____		20
21	TOTAL		\$ _____	\$ <u>1,468</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 Toluca, Llc # 0053991 Report Period Beginning: 01/01/18 Ending: 12/31/18  
 XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 136,774	\$		\$ 136,774	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			6,278			6,278	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			233,906			233,906	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				82,626		82,626	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					5,262	104,745		110,007	13
14	TOTAL			\$		\$ 382,220	\$ 187,371		\$ 569,591	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 Toluca, Llc**#      **0053991**Report Period Beginning:      **01/01/18**Ending:      **12/31/18****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of      **12/31/18**

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	1,364,596		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	75,004		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	87,130		9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,526,730	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	1,486,619		15
16	Equipment, at Historical Cost	199,434		16
17	Accumulated Depreciation (book methods)	(251,744)		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>	115,640		23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 1,549,949	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 3,076,679	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 722,099	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	651,104		29
30	Accrued Salaries Payable	130,972		30
31	Accrued Taxes Payable (excluding real estate taxes)	6,459		31
32	Accrued Real Estate Taxes(Sch.IX-B)	18,988		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	29,094		36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 1,558,716	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	38,780		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>	3,631,562		43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 3,670,342	\$	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 5,229,058	\$	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (2,152,379)	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 3,076,679	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b>	
		<b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(1,181,200)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<u>Bad Debt Expense</u>	<u>(111,456)</u>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(1,292,656)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<u>(859,723)</u>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(859,723)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(2,152,379)</b>	<b>24</b> *

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

Facility Name & ID Number Aperion Care Toluca, Llc# 0053991Report Period Beginning: 01/01/18Ending: 12/31/18**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

1

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,590,766	1
2	Discounts and Allowances for all Levels	(772,374)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 4,818,392	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	170,213	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 170,213	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	12	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	8,314	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	72	19
20	Radiology and X-Ray	41	20
21	Other Medical Services	2,989	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 11,428	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	12,363	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 12,363	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	1,432	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,432	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 5,013,828	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	802,230	31
32	Health Care	2,345,416	32
33	General Administration	1,315,314	33
<b>B. Capital Expense</b>			
34	Ownership	626,785	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	578,917	35
36	Provider Participation Fee	204,889	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,873,551	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(859,723)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (859,723)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,471,811	44
45	Private Pay - Net Inpatient Revenue	204,360	45
46	Medicare - Net Inpatient Revenue	968,697	46
47	Other-(specify) <u>Insurance</u>	79,837	47
48	Other-(specify) <u>Managed Care</u>	1,093,687	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 4,818,392	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 Toluca, Llc

# 0053991

Report Period Beginning:

01/01/18

Ending:

12/31/18

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,403	1,540	\$ 59,418	\$ 38.58	1
2	Assistant Director of Nursing	1,320	1,402	46,256	32.99	2
3	Registered Nurses	6,576	7,093	230,810	32.54	3
4	Licensed Practical Nurses	13,698	14,681	423,099	28.82	4
5	CNAs & Orderlies	36,182	39,872	723,369	18.14	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,914	2,080	31,635	15.21	9
10	Activity Assistants	2,758	3,085	40,555	13.15	10
11	Social Service Workers	3,404	3,685	83,205	22.58	11
12	Dietician					12
13	Food Service Supervisor	1,735	2,080	32,878	15.81	13
14	Head Cook	5,952	6,666	89,479	13.42	14
15	Cook Helpers/Assistants	6,554	7,313	83,317	11.39	15
16	Dishwashers					16
17	Maintenance Workers	1,928	2,020	38,931	19.27	17
18	Housekeepers	380	408	4,035	9.89	18
19	Laundry	338	352	2,979	8.46	19
20	Administrator	1,976	2,080	102,439	49.25	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,793	4,165	79,666	19.13	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) <u>See Attached</u>	1,800	1,896	25,159	13.27	33
34	TOTAL (lines 1 - 33)	91,710	100,418	\$ 2,097,230 *	\$ 20.88	34

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

\*\* See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 14,990	01-03	35
36	Medical Director	52	12,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	53,085	10-03	38
39	Pharmacist Consultant	283	7,552	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	27	1,683	11-03	44
45	Social Service Consultant	45	2,970	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	407	\$ 92,280		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	226	\$ 11,027	10-03	50
51	Licensed Practical Nurses	70	3,080	10-03	51
52	Certified Nurse Assistants/Aides	14,723	475,179	10-03	52
53	TOTAL (lines 50 - 52)	15,019	\$ 489,286		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	
Linda Verway	Administrator	0	\$ 102,439	Workers' Compensation Insurance	\$ 72,370	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	18,898	Advertising: Employee Recruitment	1,189	
				FICA Taxes	156,589	Health Care Worker Background Check		
				Employee Health Insurance	68,526	(Indicate # of checks performed <u>103</u> )	1,039	
				Employee Meals	3,025	Patient Background Checks	122	
				Illinois Municipal Retirement Fund (IMRF)*		Dues	7,264	
				Employee Physicals	480	Licenses & Permits	1,260	
				Employee Benefits - Other	8,993	Allocated from Aperion Care	4,181	
						Allocated from Aperion Consulting	831	
						See Supplemental Schedule	926	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 102,439	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 328,881		\$ 19,905		
B. Administrative - Other			E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount
Aperion Care - Management Fees			\$ 210,880				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 210,880				Seminar Expense	4,395
							Allocated from Aperion Care	1,105
							Allocated from Aperion Consulting	213
							See Supplemental Schedule	56
							Entertainment Expense	( )
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 144,526	TOTAL		\$	TOTAL	\$ 5,769

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name & ID Number Aperion Care Toluca, Llc# 0053991

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 \$6,760
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 18,537 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. \$ 204,889  
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. \$ 3,025 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 12
- (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