

		FOR BHF USE					

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**2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2017)**

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

<p>I. IDPH License ID Number: <u>0049858</u></p> <p>Facility Name: <u>Aperion Care Midlothian, Llc</u></p> <p>Address: <u>3249 West 147Th Street</u> <u>Midlothian</u> <u>60445</u> <small>Number City Zip Code</small></p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(708) 389-3141</u> Fax # <u>(708) 396-1626</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>1/1/2008</u></p> <p>Type of Ownership:</p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____ </td> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____ </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____ </td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Steven N. Lavenda</u> Telephone Number: <u>(847) 282-6300</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p align="center">I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/17</u> to <u>12/31/17</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p align="center">Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;">(Signed) _____ (Type or Print Name) _____ (Title) _____</td> </tr> <tr> <td style="padding: 5px;">Paid Preparer</td> <td style="padding: 5px;">(Signed) _____ * Subject to the attached Accountants' Consulting Report (Date) _____ (Print Name and Title) _____ (Firm Name & Address) <u>Marcum, LLP</u> <u>9 Parkway North, Suite 200 Deerfield, IL 60015</u> (Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u></td> </tr> </table> <p align="right">MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) _____ (Title) _____	Paid Preparer	(Signed) _____ * Subject to the attached Accountants' Consulting Report (Date) _____ (Print Name and Title) _____ (Firm Name & Address) <u>Marcum, LLP</u> <u>9 Parkway North, Suite 200 Deerfield, IL 60015</u> (Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) _____ (Title) _____							
Paid Preparer	(Signed) _____ * Subject to the attached Accountants' Consulting Report (Date) _____ (Print Name and Title) _____ (Firm Name & Address) <u>Marcum, LLP</u> <u>9 Parkway North, Suite 200 Deerfield, IL 60015</u> (Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u>							

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	48	Skilled (SNF)	48	17,520	1
2		Skilled Pediatric (SNF/PED)			2
3	43	Intermediate (ICF)	43	15,695	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	91	TOTALS	91	33,215	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	57	3	25,791	25,851	8
9	SNF/PED					9
10	ICF	4,867	69	169	5,105	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	4,924	72	25,960	30,956	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.20%

D. How many bed reserve days during this year were paid by the Department?
None (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES NO

I. On what date did you start providing long term care at this location?
Date started 01/01/2008

J. Was the facility purchased or leased after January 1, 1978?
YES Date 01/01/2008 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 48 and days of care provided 2,014

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/17 Fiscal Year: 12/31/17

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

Facility Name & ID Number Aperion Care Midlothian, Llc # 0049858 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	155,147	14,787	18,320	188,254		188,254	(10,193)	178,061		1
2	Food Purchase		174,361		174,361		174,361	59	174,420		2
3	Housekeeping	39,076	10,980	129,804	179,860		179,860		179,860		3
4	Laundry		1,738	69,723	71,461		71,461	(4,475)	66,986		4
5	Heat and Other Utilities			71,010	71,010		71,010	(5,587)	65,423		5
6	Maintenance	42,840	30,102	68,095	141,037		141,037	(5,362)	135,675		6
7	Other (specify):*							2,761	2,761		7
8	TOTAL General Services	237,063	231,968	356,952	825,983		825,983	(22,796)	803,187		8
	B. Health Care and Programs										
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	1,401,550	56,545	137,255	1,595,350		1,595,350	(84,805)	1,510,545		10
10a	Therapy	90,251	499	131	90,881		90,881		90,881		10a
11	Activities	80,467	7,633	3,110	91,210		91,210		91,210		11
12	Social Services	141,606		1,989	143,595		143,595		143,595		12
13	CNA Training										13
14	Program Transportation			210	210		210		210		14
15	Other (specify):*							4,132	4,132		15
16	TOTAL Health Care and Programs	1,713,874	64,677	160,695	1,939,246		1,939,246	(80,673)	1,858,573		16
	C. General Administration										
17	Administrative	101,589		272,415	374,004		374,004	(223,057)	150,947		17
18	Directors Fees										18
19	Professional Services			311,227	311,227	(1,685)	309,542	(190,544)	118,998		19
20	Dues, Fees, Subscriptions & Promotions			111,003	111,003		111,003	(68,828)	42,175		20
21	Clerical & General Office Expenses	78,607		176,140	254,747		254,747	(23,667)	231,080		21
22	Employee Benefits & Payroll Taxes			343,902	343,902		343,902		343,902		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,647	4,647		4,647	1,865	6,512		24
25	Other Admin. Staff Transportation			5,561	5,561		5,561	2,189	7,750		25
26	Insurance-Prop.Liab.Malpractice			189,832	189,832		189,832	1,657	191,489		26
27	Other (specify):*							13,904	13,904		27
28	TOTAL General Administration	180,196		1,414,727	1,594,923	(1,685)	1,593,238	(486,481)	1,106,757		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,131,133	296,645	1,932,374	4,360,152	(1,685)	4,358,467	(589,950)	3,768,517		29

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

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

Facility Name & ID Number Aperion Care Midlothian, Llc

#0049858

Report Period Beginning:

01/01/17

Ending:

12/31/17

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			71,089	71,089		71,089	104,723	175,812			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			47,610	47,610		47,610	226,742	274,352			32
33	Real Estate Taxes			171,560	171,560	1,685	173,245	1,178	174,423			33
34	Rent-Facility & Grounds			412,000	412,000		412,000	(412,000)				34
35	Rent-Equipment & Vehicles			14,547	14,547		14,547	3,730	18,277			35
36	Other (specify):*			10,920	10,920		10,920	(10,920)	(0)			36
37	TOTAL Ownership			727,726	727,726	1,685	729,411	(86,548)	642,863			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		100,334	290,677	391,011		391,011	(11,640)	379,371			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			223,924	223,924		223,924		223,924			42
43	Other (specify):*			13,039	13,039		13,039	(13,039)	(0)			43
44	TOTAL Special Cost Centers		100,334	527,640	627,974		627,974	(24,679)	603,295			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,131,133	396,979	3,187,740	5,715,852		5,715,852	(701,177)	5,014,675			45

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

Aperion Care Midlothian, Llc

ID# 0049858

Report Period Beginning: 01/01/17

Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing Expenses	\$ (12,273)	43	1
2	Promotional Products	(741)	43	2
3	Bank Charges	(4,194)	21	3
4	Theft & Damage Loss	(145)	21	4
5	Amortization	(10,920)	36	5
6	Other Unclassified Income	(585)	21	6
7	Sales / Use Tax	(777)	21	7
8	Credit Card Processing	(1,108)	21	8
9	Bldg Co - Accounting Fees	(8,025)	19	9
10	Bldg Co - Amortization	(22,485)	36	10
11	Bldg Co - Bookkeeping	(5,000)	19	11
12	Bldg Co - State Replacement Tax	(929)	21	12
13	Bldg Co - Legal Fees	(55)	19	13
14	Bldg Co - Licenses & Permits	(89)	20	14
15	Bldg Co - Professional Fees	(250)	19	15
16	Additional R&M	3,960	06	16
17	Non Allowable Seminar	(38)	24	17
18	Non Allowable Legal	(6,211)	19	18
19	PAC Dues	(6,074)	20	19
20	Capitalized R&M	(3,241)	06	20
21	Valuation	(5,500)	19	21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(84,680)		49

Aperion Care Midlothian, Llc

Report Period Beginning: ID# 0049858
 Ending: 01/01/17
12/31/17

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

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				(10,193)								(10,193)	1
2	Food Purchase	(4)		60		3							59	2
3	Housekeeping													3
4	Laundry								(4,475)				(4,475)	4
5	Heat and Other Utilities	(6,480)		(10)			903						(5,587)	5
6	Maintenance	719		916	(8,812)		1,815						(5,362)	6
7	Other (specify):*			38	2,444		279						2,761	7
8	TOTAL General Services	(5,765)		1,004	(16,561)	3	2,998		(4,475)				(22,796)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			6,936	(91,741)								(84,805)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			350	3,782								4,132	15
16	TOTAL Health Care and Programs			7,286	(87,959)								(80,673)	16
	C. General Administration													
17	Administrative			(225,463)		2,406							(223,057)	17
18	Directors Fees													18
19	Professional Services	(25,041)	13,330	(59,994)	(4,219)	(117,111)	6,376			(3,885)			(190,544)	19
20	Fees, Subscriptions & Promotions	(75,786)	89	4,627	1,757	474	11						(68,828)	20
21	Clerical & General Office Expenses	(140,074)	929	32,970	6,283	74,639	1,586						(23,667)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(38)		1,121	653	128							1,865	24
25	Other Admin. Staff Transportation			882	1,246	61							2,189	25
26	Insurance-Prop.Liab.Malpractice			1,657									1,657	26
27	Other (specify):*			3,814	835	9,255							13,904	27
28	TOTAL General Administration	(240,939)	14,348	(240,385)	6,555	(30,148)	7,973			(3,885)			(486,481)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(246,704)	14,348	(232,095)	(97,965)	(30,146)	10,971		(4,475)	(3,885)			(589,950)	29

STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	(13,740)	104,157	1,200	215	265	12,626						104,723	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(19,817)	240,636	3,063	14	(372)	3,218						226,742	32
33	Real Estate Taxes						1,178						1,178	33
34	Rent-Facility & Grounds		(384,000)				(28,000)						(412,000)	34
35	Rent-Equipment & Vehicles			2,333	341	319	738						3,730	35
36	Other (specify):*	(33,405)	22,485										(10,920)	36
37	TOTAL Ownership	(66,962)	(16,722)	6,596	570	212	(10,241)						(86,548)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(11,640)					(11,640)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(13,014)			(25)								(13,039)	43
44	TOTAL Special Cost Centers	(13,014)			(25)			(11,640)					(24,679)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(326,680)	(2,374)	(225,500)	(97,419)	(29,934)	730	(11,640)	(4,475)	(3,885)			(701,177)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 384,000	Plaza Nursing Realty LLC	100.00%	\$	(384,000)	1
2	V	33 Real Estate Taxes	171,561	Plaza Nursing Realty LLC	100.00%	171,561		2
3	V	19 Accounting Fees		Plaza Nursing Realty LLC	100.00%	8,025	8,025	3
4	V	36 Amortization Expense		Plaza Nursing Realty LLC	100.00%	22,485	22,485	4
5	V	19 Bookkeeping Fees		Plaza Nursing Realty LLC	100.00%	5,000	5,000	5
6	V	30 Depreciation Expense		Plaza Nursing Realty LLC	100.00%	104,157	104,157	6
7	V	21 IL Replacement Tax		Plaza Nursing Realty LLC	100.00%	929	929	7
8	V	32 Interest	8	Plaza Nursing Realty LLC	100.00%	240,644	240,636	8
9	V	19 Legal Fees		Plaza Nursing Realty LLC	100.00%	55	55	9
10	V	20 Licenses & Permits		Plaza Nursing Realty LLC	100.00%	89	89	10
11	V	19 Professional Fees		Plaza Nursing Realty LLC	100.00%	250	250	11
12	V							12
13	V							13
14	Total		\$ 555,569			\$ 553,195	\$ * (2,374)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	2	FOOD	APERION CARE, INC.	100.00%	\$ 60	\$ 60
16	V	5	UTILITIES	APERION CARE, INC.	100.00%	(10)	(10)
17	V	6	MAINTENANCE SALARY	APERION CARE, INC.	100.00%	752	752
18	V	6	REPAIRS & MAINTENANCE	APERION CARE, INC.	100.00%	164	164
19	V	7	EMP. BEN.-GEN. SERV. & DIETARY	APERION CARE, INC.	100.00%	38	38
20	V	10	SALARY- NURSE	APERION CARE, INC.	100.00%	6,936	6,936
21	V	15	PAYROLL TAXES/GROUP INSURANCE	APERION CARE, INC.	100.00%	350	350
22	V	17	ADMINISTRATIVE SALARIES	APERION CARE, INC.	100.00%	41,359	41,359
23	V	17	MANAGEMENT FEES	APERION CARE, INC.	100.00%	5,594	5,594
24	V	19	PROFESSIONAL FEES	APERION CARE, INC.	100.00%	3,657	3,657
25	V	20	FEES, SUBSCRIPTIONS	APERION CARE, INC.	100.00%	4,627	4,627
26	V	21	CLERICAL SALARY	APERION CARE, INC.	100.00%	31,809	31,809
27	V	21	CLERICAL & GENERAL	APERION CARE, INC.	100.00%	1,161	1,161
28	V	24	SEMINARS	APERION CARE, INC.	100.00%	1,121	1,121
29	V	25	AUTO AND TRAVEL	APERION CARE, INC.	100.00%	882	882
30	V	26	INSURANCE	APERION CARE, INC.	100.00%	1,657	1,657
31	V	27	EMP. BEN.-GEN. ADMIN.	APERION CARE, INC.	100.00%	3,814	3,814
32	V	30	DEPRECIATION	APERION CARE, INC.	100.00%	1,200	1,200
33	V	32	INTEREST	APERION CARE, INC.	100.00%	3,063	3,063
34	V	35	AUTO LEASE	APERION CARE, INC.	100.00%	2,313	2,313
35	V	35	EQUIPMENT RENTAL	APERION CARE, INC.	100.00%	20	20
36	V	17	MANAGEMENT FEE	APERION CARE, INC.	100.00%		(272,415)
37	V	19	HOME OFFICE	APERION CARE, INC.	100.00%		(63,651)
38	V						
39	Total		\$ 336,066			\$ 110,566	\$ * (225,500)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1		APERION CONSULTING, LLC	100.00%	\$ 8,127	\$ 8,127
16	V	6		APERION CONSULTING, LLC	100.00%	9,108	9,108
17	V	6		APERION CONSULTING, LLC	100.00%	5	5
18	V	7		APERION CONSULTING, LLC	100.00%	2,444	2,444
19	V	10		APERION CONSULTING, LLC	100.00%	33,422	33,422
20	V	15		APERION CONSULTING, LLC	100.00%	3,782	3,782
21	V	19		APERION CONSULTING, LLC	100.00%	1,181	1,181
22	V	20		APERION CONSULTING, LLC	100.00%	1,757	1,757
23	V	21		APERION CONSULTING, LLC	100.00%	6,283	6,283
24	V	24		APERION CONSULTING, LLC	100.00%	653	653
25	V	25		APERION CONSULTING, LLC	100.00%	1,246	1,246
26	V	27		APERION CONSULTING, LLC	100.00%	835	835
27	V	30		APERION CONSULTING, LLC	100.00%	215	215
28	V	32		APERION CONSULTING, LLC	100.00%	14	14
29	V	35		APERION CONSULTING, LLC	100.00%	341	341
30	V						
31	V						
32	V						
33	V	10	125,163	APERION CONSULTING, LLC	100.00%		(125,163)
34	V	06	10,600	APERION CONSULTING, LLC	100.00%		(10,600)
35	V	01	18,320	APERION CONSULTING, LLC	100.00%		(18,320)
36	V	06	7,325	APERION CONSULTING, LLC	100.00%		(7,325)
37	V	19	5,400	APERION CONSULTING, LLC	100.00%		(5,400)
38	V	43	25	APERION CONSULTING, LLC	100.00%		(25)
39	Total		\$ 166,833			\$ 69,413	\$ * (97,419)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	2	FOOD	APERION FINANCIAL, LLC	100.00%	\$ 3	\$ 3
16	V	17	ADMINISTRATIVE	APERION FINANCIAL, LLC	100.00%	2,406	2,406
17	V	19	PROFESSIONAL FEES	APERION FINANCIAL, LLC	100.00%	1,097	1,097
18	V	20	FEES, SUBSCRIPTIONS	APERION FINANCIAL, LLC	100.00%	474	474
19	V	21	CLERICAL & GENERAL	APERION FINANCIAL, LLC	100.00%	74,639	74,639
20	V	24	SEMINARS	APERION FINANCIAL, LLC	100.00%	128	128
21	V	25	AUTO AND TRAVEL	APERION FINANCIAL, LLC	100.00%	61	61
22	V	27	EMP. BEN.-GEN. ADMIN.	APERION FINANCIAL, LLC	100.00%	9,255	9,255
23	V	30	DEPRECIATION	APERION FINANCIAL, LLC	100.00%	265	265
24	V	32	INTEREST	APERION FINANCIAL, LLC	100.00%	(372)	(372)
25	V	35	EQUIPMENT RENTAL	APERION FINANCIAL, LLC	100.00%	319	319
26	V			APERION FINANCIAL, LLC	100.00%		
27	V			APERION FINANCIAL, LLC	100.00%		
28	V			APERION FINANCIAL, LLC	100.00%		
29	V			APERION FINANCIAL, LLC	100.00%		
30	V			APERION FINANCIAL, LLC	100.00%		
31	V			APERION FINANCIAL, LLC	100.00%		
32	V			APERION FINANCIAL, LLC	100.00%		
33	V			APERION FINANCIAL, LLC	100.00%		
34	V	19	HOME OFFICE EXPENSE	APERION FINANCIAL, LLC	100.00%		(118,208)
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 118,208			\$ 88,274	\$ * (29,934)

* 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	100.00%	\$ 903	\$	903	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,815		1,815	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		279		279	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		6,376		6,376	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		11		11	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,586		1,586	20
21	V	26 INSURANCE		CHASE OFFICE,LLC					21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		12,626		12,626	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		3,218		3,218	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		1,178		1,178	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		738		738	25
26	V	34 RENTAL INCOME	28,000	CHASE OFFICE,LLC				(28,000)	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		\$ 28,000			\$ 28,730	\$ *	730	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	\$ 288,823	Renewal Rehab	100.00%	\$ 277,183	\$ (11,640)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 288,823			\$ 277,183	\$ * (11,640)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	04 Laundry Services	\$ 69,723	EcoBrite Linen	100.00%	\$ 65,248	\$ (4,475)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 69,723			\$ 65,248	\$ * (4,475)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 16,188	ProPay HR	24.00%	\$ 12,303	\$ (3,885)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 16,188			\$ 12,303	\$ * (3,885)

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Yosef Meystel Trust	50.00%	Aperion Care Bloomington	Bloomington	Plaza Nursing Realty LLC	Midlothian	Bldg Co.	1
2	David Berkowitz Trust	43.00%	Aperion Care Bridgeport	Bridgeport	Interbuild Construction	Chicago	Bldg Improvements	2
3	George Lowinger	7.00%	Aperion Care Burbank	Burbank	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	3
4			Aperion Care Chicago Heights	Chicago Heights	Propay	Evanston	Payroll Services	4
5			Aperion Care Demotte	Demotte,IN	Renewal Rehab	Skokie	Therapy Services	5
6			Aperion Care Dolton	Dolton	Aperion Care, Inc.	Skokie	Corporate Manager	6
7			Aperion Care Elgin	Elgin	Aperion Consulting, Inc.	Skokie	Consulting Co.	7
8			Aperion Care Evanston	Evanston	Aperion Financial, Inc.	Skokie	Bookkeeping	8
9			Aperion Care Forest Park	Forest Park	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Plum Grove	Palatine	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Galesburg	Galesburg	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Hidden Lake	St. Louis, MO	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care Highwood	Highwood	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care International	Chicago	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15			Aperion Care Jacksonville	Jacksonville	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16			Aperion Care Kokomo	Kokomo, IN	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17			Aperion Care Litchfield	Litchfield	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care Moline	East Moline	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care Oak Lawn	Oak Lawn				19
20			Aperion Care Peru	Peru, IN				20
21			Aperion Care Spring Valley	Spring Valley				21
22			Aperion Care Springfield	Springfield				22
23			Aperion Care St. Elmo	St. Elmo				23
24			Aperion Care Tolleston Park	Gary, IN				24
25			Aperion Care Toluca	Toluca				25
26			Aperion Care Valparaiso	Valparaiso, IN				26
27			Aperion Care Wilmington	Wilmington				27
28			Burgin Manor	Olney				28
29			The Arbors at Michigan City	Michigan City, IN				29
30			Aperion Care Cairo	Cairo				30

Facility Name & ID Number

Aperion Care Midlothian, Llc

0049858

Report Period Beginning:

01/01/17

Ending:

12/31/17

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	1.10	2.75%	Alloc. Salary	\$ 5,594	17-7	1	
2	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.07	1.97%	Alloc. Salary	555	21-7	2	
3	David Berkowitz	Relative	Administrative	0.00%	See Attached	1.10	2.75%	Alloc. Salary	5,594	17-7	3	
4	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.60	1.50%	Alloc. Salary	808	17-7	4	
5	Joel Meystel	Relative	Clerical	0.00%	See Attached	0.40	2.00%	Alloc. Salary	149	21-7	5	
6	Nosson Factor	Relative	Clerical	0.00%	See Attached	0.90	2.74%	Alloc. Salary	1,919	21-7	6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 14,619		13	

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization APERION CARE, INC.
 Street Address 4655 W CHASE AVENUE
 City / State / Zip Code LINCOLNWOOD, ILLINOIS 60712
 Phone Number (847) 262-8300
 Fax Number (

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,106,839	47	\$ 2,158	\$ 30,956	\$ 60	1
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	30,956	(10)	2
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	26,901	30,956	752
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	30,956	164	4
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	30,956	38	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	248,007	30,956	6,936
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	30,956	350	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	1,478,789	30,956	41,359
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	30,956	5,594	9
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	30,956	3,657	10
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	30,956	4,627	11
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	1,137,341	30,956	31,809
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	30,956	1,161	13
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	30,956	1,121	14
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	30,956	882	15
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	30,956	1,657	16
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	30,956	3,814	17
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	30,956	1,200	18
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	30,956	3,063	19
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	30,956	2,313	20
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	30,956	20	21
22									22
23									23
24									24
25	TOTALS					\$ 3,953,315	\$ 2,891,038	\$ 110,566	25

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

Report Period Beginning:

01/01/17

Ending: 12/31/17

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	1,106,839	47	\$ 290,566	\$ 290,566	30,956	\$ 8,127	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	325,675	30,956	9,108	2
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162		30,956	5	3
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378		30,956	2,444	4
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	1,194,994	30,956	33,422	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233		30,956	3,782	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241		30,956	1,181	7
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820		30,956	1,757	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	200,283	30,956	6,283	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340		30,956	653	10
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550		30,956	1,246	11
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866		30,956	835	12
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685		30,956	215	13
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508		30,956	14	14
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204		30,956	341	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 2,481,871	\$ 2,011,519		\$ 69,413	25

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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	1,106,839	47	\$ 92	\$ 30,956	\$ 3	1	
2	17	ADMINISTRATIVE	ACTUAL CENSUS	1,106,839	47	86,036	86,036	30,956	2,406	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	39,233		30,956	1,097	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	16,932		30,956	474	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	2,668,725	2,630,420	30,956	74,639	5
6	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	4,567		30,956	128	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	2,179		30,956	61	7
8	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	330,931		30,956	9,255	8
9	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	9,460		30,956	265	9
10	32	INTEREST	ACTUAL CENSUS	1,106,839	47	(13,300)		30,956	(372)	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	11,395		30,956	319	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					\$ 3,156,251	\$ 2,716,455	\$	88,274	25

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

Report Period Beginning:

01/01/17

Ending: 12/31/17

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	1,106,839	47	\$ 32,299	\$ 30,956	\$ 903	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	30,956	1,815	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	30,956	279	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	30,956	6,376	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	30,956	11	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	30,956	1,586	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		30,956		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	30,956	12,626	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	30,956	3,218	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	30,956	1,178	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	30,956	738	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					\$ 1,027,237	\$	\$ 28,730	25

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Renewal Rehab

Street Address

4655 W Chase Ave

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

(847) 673-6767

Fax Number

(847) 673-6768

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.

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	43	\$	\$		\$ 277,183	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				\$	\$		\$ 277,183	25

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

EcoBrite Linen

Street Address

3712 Jarvis Avenue

City / State / Zip Code

Skokie, IL 60076

Phone Number

(847) 582-4000

Fax Number

()

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.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	4	Laundry Services			\$	\$		\$ 65,248	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				\$	\$		\$ 65,248	25

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization ProPay HR LLC

Street Address 2201 W Main St

City / State / Zip Code Evanston, IL 60202

Phone Number (847) 905-3268

Fax Number ()

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 12,303	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 12,303	25

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number (____) _____
 Fax Number (____) _____

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

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number

Aperion Care Midlothian, Llc

0049858

Report Period Beginning:

01/01/17

Ending:

12/31/17

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	First Midwest Bank		X	Mortgage			\$	4,425,000		\$	240,644	1								
2												2								
3												3								
4												4								
5												5								
Working Capital																				
6	First Midwest Bank		X	Line of Credit				1,035,765			43,302	6								
7	Insurance Policies		X								4,308	7								
8												8								
9	TOTAL Facility Related						\$	5,460,765		\$	288,254	9								
B. Non-Facility Related*																				
10	Interest Income		X								(19,817)	10								
11	Interest Income - Bldg Co		X								(8)	11								
12	Allocated from Aperion Care	X									3,063	12								
13	See Supplemental Schedule										2,860	13								
14	TOTAL Non-Facility Related						\$			\$	(13,902)	14								
15	TOTALS (line 9+line14)						\$	5,460,765		\$	274,352	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.)

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

B. Real Estate Taxes

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

1. Real Estate Tax accrual used on 2016 report.		\$	<u>166,500</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<u>170,039</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>3,539</u>	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>169,200</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	<u>1,685</u>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ <u>4,641</u> For <u>14-15</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>174,424</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	<u>137,501</u>	8
	2013	<u>143,985</u>	9
	2014	<u>160,232</u>	10
	2015	<u>165,106</u>	11
	2016	<u>168,861</u>	12

2017 Accrual = 2016 Tax (Rounded)

Allocated from Chase Office \$1,178

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2016	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

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

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Midlothian, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049858

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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 2016 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 2016.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>28-11-408-050-0000</u>	<u>Long Term Care Property</u>	\$ <u>3,140.43</u>	\$ <u>3,140.43</u>
2. <u>28-11-408-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>162,403.65</u>	\$ <u>162,403.65</u>
3. <u>28-11-408-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>3,316.90</u>	\$ <u>3,316.90</u>
4. <u>10-27-307-027-0000</u>	<u>Home Office Allocation</u>	\$ <u>41,108.68</u>	\$ <u>1,149.72</u>
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>209,969.66</u></u>	\$ <u><u>170,010.70</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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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: 2015 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 2015 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2015.

Please complete the Real Estate Tax Statement below and include it in the 2016 cost report along with a copy of your 2015 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.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Midlothian, Llc COUNTY Cook
 FACILITY IDPH LICENSE NUMBER 0049858
 CONTACT PERSON REGARDING THIS REPORT Steve Lavenda
 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 2015 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 2015.

	(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.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
2.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
3.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
4.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
5.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
6.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
7.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
8.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
9.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
10.	<hr/>	<hr/>	\$ <hr/>	\$ <hr/>
		TOTALS	\$ <hr/> <hr/>	\$ <hr/> <hr/>

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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858 Report Period Beginning:

01/01/17 Ending:

12/31/17

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Land</u>		<u>2016</u>	<u>\$ 383,883</u>	<u>1</u>
2	<u>Allocated from Chase Office, LLC</u>			<u>1,737</u>	<u>2</u>
3	TOTALS			\$ 385,620	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	91	2016	1961	\$ 3,454,948	\$ 104,157	35	\$ 98,713	\$ (5,444)	\$ 197,426	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Various		2008	50,558		20	4,545	4,545	43,016	9
10	Various		2009	43,854		20	1,957	1,957	26,081	10
11	Various		2010	121,479		20	7,772	7,772	58,210	11
12	Various		2011	248,937		20	12,447	12,447	82,317	12
13	Various		2012	29,898		20	1,975	1,975	10,670	13
14	Various		2013	10,070		20	672	672	2,979	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68			99,630	6,601	4,602	(1,999)	6,789	68
69				71,089		(71,089)		69
70			\$ 4,059,374	\$ 181,847	\$ 132,682	\$ (49,165)	\$ 427,486	70

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 4,059,374	\$ 181,847		\$ 132,682	\$ (49,165)	\$ 427,486	1
2	Special Order Doors & Frames	2014	6,272		20	314	314	1,071	2
3	2 Coats Of Seal Coating On Pavement; Replace Concrete	2014	6,669		20	333	333	1,139	3
4	Service For Outlet Installation	2014	5,673		20	284	284	922	4
5	Sign-Fabricate & Install 2 New Lexan Faces Into Existing Display	2014	4,295		20	215	215	716	5
6	Boiler	2015	6,003		20	300	300	675	6
7	Repaired & Corrected Panels Feeding A/C And Heating For Resid	2015	3,000		20	150	150	325	7
8	Full Depth Removal & Replace	2016	7,881		20	394	394	624	8
9	Concrete	2016	10,250		20	513	513	811	9
10	Replaced Vinyl Double Hung In Kitchen, Dishwasher & Garage	2016	3,496		20	175	175	306	10
11	Removed & Replaced Damaged Retainer, Skirts & Bumber Guard	2016	3,155		20	158	158	250	11
12	Electrical Design For Boiler Rooms & Office	2016	3,241		20	162	162	162	12
13	New Panels In Electric Room (12,900)	2017	12,292		20	591	591	591	13
14	New Pipes, Rewiring, Circuits & Panels Dining Room Area	2017	25,500		20	850	850	850	14
15	Electrical Upgrade In Living Room, Bathrooms, Hallways (15,400)	2017	14,675		20	513	513	513	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)		\$ 4,171,777	\$ 181,847		\$ 137,633	\$ (44,214)	\$ 436,443	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 4,171,777	\$ 181,847		\$ 137,633	\$ (44,214)	\$ 436,443	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)	\$ 4,171,777	\$ 181,847		\$ 137,633	\$ (44,214)	\$ 436,443	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 4,171,777	\$ 181,847		\$ 137,633	\$ (44,214)	\$ 436,443	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)	\$ 4,171,777	\$ 181,847		\$ 137,633	\$ (44,214)	\$ 436,443	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 4,171,777	\$ 181,847		\$ 137,633	\$ (44,214)	\$ 436,443	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)	\$ 4,171,777	\$ 181,847		\$ 137,633	\$ (44,214)	\$ 436,443	34

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

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

**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	2016	15,629	401	39	401		568	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	833	134	20	42	(92)	333	9
10	Allocated from Aperion Office	2012	236	18	20	12	(6)	71	10
11	Allocated from Aperion Care	2013	100	11	20	5	(6)	25	11
12									12
13	Allocated from Chase Office	2016	79,214	5,799	20	3,961	(1,838)	5,611	13
14	Allocated from Chase Office	2017	3,618	238	20	181	(57)	181	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)		\$ 99,630	\$ 6,601		\$ 4,602	\$ (1,999)	\$ 6,789	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 99,630	\$ 6,601		\$ 4,602	\$ (1,999)	\$ 6,789	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)	\$ 99,630	\$ 6,601		\$ 4,602	\$ (1,999)	\$ 6,789	34

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

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

Report Period Beginning:

01/01/17

Ending:

12/31/17

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	\$ 305,818	\$ 7,057	\$ 32,890	\$ 25,833	10	\$ 77,242	71
72	Current Year Purchases	13,008	398	2,088	1,690	10	2,088	72
73	Fully Depreciated Assets	29,050				10	29,050	73
74								74
75	TOTALS	\$ 347,876	\$ 7,455	\$ 34,977	\$ 27,522		\$ 108,380	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2009 GMC SAVANA	2011	\$ 23,542	\$	\$ 2,884	\$ 2,884	5	\$ 22,100	76
77		Allocated from Aperion Care	2017	935	142	187	45	5	607	77
78		Allocated from Aperion Consulti	2017	648	107	130	23	5	389	78
79										79
80	TOTALS			\$ 25,125	\$ 249	\$ 3,201	\$ 2,952		\$ 23,096	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,930,398	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 189,551	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 175,811	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (13,740)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 567,918	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.

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

Report Period Beginning: 01/01/17

Ending: 12/31/17

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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: \$ 15,624 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>2,313</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>341</u>	18
19					19
20					20
21	TOTAL		\$	2,654	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	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	\$		\$ 122,986	\$		\$ 122,986	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			46,677			46,677	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			118,013			118,013	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 prescrpts				82,837		82,837	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____					3,001	17,497		20,498	13
14	TOTAL			\$		\$ 290,677	\$ 100,334		\$ 391,011	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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/17**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 47,235	\$ 88,331	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	873,069	873,069	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	120,565	120,565	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	250,000	250,000	8
9	Other(specify): <u>See Attached Schedule</u>	7,572	137,262	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,298,441	\$ 1,469,227	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		575,825	13
14	Buildings, at Historical Cost		3,263,006	14
15	Leasehold Improvements, at Historical Cost	634,738	634,738	15
16	Equipment, at Historical Cost	160,005	385,819	16
17	Accumulated Depreciation (book methods)	(486,779)	(643,014)	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>	1,498,121	2,008,774	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,806,085	\$ 6,225,148	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,104,526	\$ 7,694,375	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 479,977	\$ 479,977	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,035,765	1,035,765	29
30	Accrued Salaries Payable	91,234	91,234	30
31	Accrued Taxes Payable (excluding real estate taxes)	3,302	3,302	31
32	Accrued Real Estate Taxes(Sch.IX-B)		169,200	32
33	Accrued Interest Payable	4,352	25,801	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	36,680	36,680	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,651,310	\$ 1,841,959	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		4,425,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	801,442	781,442	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 801,442	\$ 5,206,442	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,452,752	\$ 7,048,401	46
47	TOTAL EQUITY(page 18, line 24)	\$ 651,774	\$ 645,974	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,104,526	\$ 7,694,375	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 443,853	1
2	Restatements (describe):		2
3	<u>Rounding</u>	<u>2</u>	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 443,855	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	372,919	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(165,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 207,919	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 651,774	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

Report Period Beginning: 01/01/17

Ending:

12/31/17

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

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

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,596,710	1
2	Discounts and Allowances for all Levels	(628,102)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,968,608	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	94,347	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 94,347	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	715	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	42	19
20	Radiology and X-Ray	3	20
21	Other Medical Services	13	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 773	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	19,817	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 19,817	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	5,226	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,226	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,088,771	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	825,983	31
32	Health Care	1,939,246	32
33	General Administration	1,594,923	33
B. Capital Expense			
34	Ownership	727,726	34
C. Ancillary Expense			
35	Special Cost Centers	404,050	35
36	Provider Participation Fee	223,924	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,715,852	40
41	Income before Income Taxes (line 30 minus line 40)**	372,919	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 372,919	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 827,220	44
45	Private Pay - Net Inpatient Revenue	14,532	45
46	Medicare - Net Inpatient Revenue	1,056,693	46
47	Other-(specify) Insurance	106,305	47
48	Other-(specify) Managed Care	3,963,858	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,968,608	49

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

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

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

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

Facility Name & ID Number Aperion Care Midlothian, Llc

0049858

Report Period Beginning:

01/01/17

Ending:

12/31/17

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	1,076	1,175	\$ 48,189	\$ 41.01	1
2	Assistant Director of Nursing	1,430	1,566	45,051	28.77	2
3	Registered Nurses	3,700	3,917	135,185	34.51	3
4	Licensed Practical Nurses	20,988	23,224	628,865	27.08	4
5	CNAs & Orderlies	40,648	43,815	525,820	12.00	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,049	4,287	90,251	21.05	8
9	Activity Director	1,419	1,496	21,070	14.08	9
10	Activity Assistants	3,846	4,136	41,137	9.95	10
11	Social Service Workers	6,360	6,919	141,606	20.47	11
12	Dietician					12
13	Food Service Supervisor	1,691	1,866	25,517	13.67	13
14	Head Cook	3,581	3,890	45,824	11.78	14
15	Cook Helpers/Assistants	7,739	8,430	83,806	9.94	15
16	Dishwashers					16
17	Maintenance Workers	1,992	2,080	42,840	20.60	17
18	Housekeepers	4,032	4,268	39,076	9.16	18
19	Laundry					19
20	Administrator	2,016	2,157	101,589	47.10	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,967	6,667	78,607	11.79	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,342	1,418	18,440	13.00	31
32	Other Health Care(specify)					32
33	Other(specify)	1,655	1,817	18,260	10.05	33
34	TOTAL (lines 1 - 33)	113,531	123,128	\$ 2,131,133 *	\$ 17.31	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	\$ 18,320	01-03	35
36	Medical Director	18,000	09-03	36
37	Medical Records Consultant			37
38	Nurse Consultant	125,163	10-03	38
39	Pharmacist Consultant	7,092	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	3,110	11-03	44
45	Social Service Consultant	1,989	12-03	45
46	Other(specify) <u>Psychiatric MD</u>	5,000	10-03	46
47	<u>Therapy</u>	131	10a-03	47
48				48
49	TOTAL (lines 35 - 48)	\$ 178,805		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Leola Mixon	Administrator	0	\$ 101,589	Workers' Compensation Insurance	\$ 39,615	IDPH License Fee	\$ 1,430		
				Unemployment Compensation Insurance	49,584	Advertising: Employee Recruitment	21,027		
				FICA Taxes	161,287	Health Care Worker Background Check			
				Employee Health Insurance	63,139	(Indicate # of checks performed <u>73</u>)	730		
				Employee Meals	400	Patient Background Checks	930		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	10,128		
				Union Pension Fund	14,344	Licenses & Permits	1,061		
				Employee Physicals	560	Allocated from Aperion Care	4,627		
				Employee Benefits - Other	14,973	Allocated from Aperion Consulting	1,757		
						See Supplemental Schedule	485		
						Less: Public Relations Expense	()		
						Non-allowable advertising	()		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 101,589	TOTAL (agree to Schedule V, line 22, col.8)		\$ 343,901	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 42,174
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			\$ 272,415				Out-of-State Travel	\$	
							In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 272,415				Seminar Expense	4,609	
							Allocated from Aperion Care	1,121	
							Allocated from Aperion Consulting	653	
							See Supplemental Schedule	128	
							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)			\$ 311,228	TOTAL		\$	TOTAL		\$ 6,511

* Attach copy of IMRF notifications

**See instructions.

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

Report Period Beginning:

01/01/17

Ending:

12/31/17**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC \$12,147
- (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. \$ 10,760 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. \$ 223,924
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 400 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees