

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684 Report Period Beginning: 01/01/18 Ending: 12/31/18

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	104	Skilled (SNF)	104	37,960	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	104	TOTALS	104	37,960	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	12,062	4,680	3,687	20,429	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,062	4,680	3,687	20,429	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 53.82%

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 08/01/2017

J. Was the facility purchased or leased after January 1, 1978?
YES Date 08/01/2017 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 104 and days of care provided 2,357

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Aperion Care Fairfield, Llc # 0054684 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	187,324	16,088	11,462	214,874		214,874	7,760	222,634		1
2	Food Purchase		126,467		126,467		126,467	(224)	126,243		2
3	Housekeeping	161,955	24,294		186,249		186,249		186,249		3
4	Laundry		7,719		7,719		7,719		7,719		4
5	Heat and Other Utilities			146,325	146,325		146,325	(7,456)	138,869		5
6	Maintenance	39,233	8,135	70,893	118,261		118,261	(5,853)	112,408		6
7	Other (specify):*							1,703	1,703		7
8	TOTAL General Services	388,512	182,703	228,680	799,895		799,895	(4,070)	795,825		8
	B. Health Care and Programs										
9	Medical Director			20,800	20,800		20,800		20,800		9
10	Nursing and Medical Records	1,320,651	96,075	65,590	1,482,316		1,482,316	(30,557)	1,451,759		10
10a	Therapy										10a
11	Activities	49,877	3,090	4,940	57,907		57,907		57,907		11
12	Social Services	113,823			113,823		113,823		113,823		12
13	CNA Training										13
14	Program Transportation			284	284		284		284		14
15	Other (specify):*							2,740	2,740		15
16	TOTAL Health Care and Programs	1,484,351	99,165	91,614	1,675,130		1,675,130	(27,818)	1,647,312		16
	C. General Administration										
17	Administrative	61,135		137,789	198,924		198,924	(107,489)	91,435		17
18	Directors Fees										18
19	Professional Services			317,885	317,885	(15)	317,870	(161,183)	156,688		19
20	Dues, Fees, Subscriptions & Promotions			64,279	64,279		64,279	(38,468)	25,811		20
21	Clerical & General Office Expenses	43,744		106,315	150,059		150,059	(5,143)	144,916		21
22	Employee Benefits & Payroll Taxes			286,781	286,781		286,781		286,781		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,551	3,551		3,551	1,060	4,611		24
25	Other Admin. Staff Transportation			8,895	8,895		8,895	3,368	12,263		25
26	Insurance-Prop.Liab.Malpractice			169,905	169,905		169,905	1,034	170,939		26
27	Other (specify):*							12,838	12,838		27
28	TOTAL General Administration	104,879		1,095,400	1,200,279	(15)	1,200,264	(293,982)	906,282		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,977,742	281,868	1,415,694	3,675,304	(15)	3,675,289	(325,870)	3,349,419		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 Fairfield, Llc

#0054684

Report Period Beginning:

01/01/18

Ending:

12/31/18

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			16,402	16,402		16,402	(351)	16,051			30
31	Amortization of Pre-Op. & Org.			5,653	5,653		5,653	(5,653)				31
32	Interest			31,994	31,994		31,994	5,832	37,826			32
33	Real Estate Taxes			44,413	44,413	15	44,428	303	44,731			33
34	Rent-Facility & Grounds			295,689	295,689		295,689	(12,000)	283,689			34
35	Rent-Equipment & Vehicles			26,154	26,154		26,154	1,826	27,980			35
36	Other (specify):*											36
37	TOTAL Ownership			420,305	420,305	15	420,320	(10,043)	410,276			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		61,493	365,407	426,900		426,900	(24,115)	402,785			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			171,778	171,778		171,778		171,778			42
43	Other (specify):*			10,776	10,776		10,776	(10,776)				43
44	TOTAL Special Cost Centers		61,493	547,961	609,454		609,454	(34,891)	574,563			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,977,742	343,361	2,383,960	4,705,063		4,705,063	(370,804)	4,334,259			45

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

Aperion Care Fairfield, Llc

ID# 0054684

Report Period Beginning: 01/01/18

Ending: 12/31/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Additional R&M	\$ 5,988	06	1
2	Bank Charges	(16,238)	21	2
3	Credit Card Processing	(276)	21	3
4	Marketing Expenses	(9,181)	43	4
5	Marketing - Food	(1,595)	43	5
6	Amortization	(5,653)	31	6
7	PAC Dues	(9,932)	20	7
8	Non-Allowable Legal	(45,530)	19	8
9	Non-Allowable Professional Fees	(4,046)	19	9
10	Late Fee Penalty	(408)	33	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(86,871)		49

Aperion Care Fairfield, Llc

Report Period Beginning: ID# 0054684
 Ending: 01/01/18
 12/31/18

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Fairfield, Llc# 0054684

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary				7,760								7,760	1
2	Food Purchase	(288)		64									(224)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(7,985)					529						(7,456)	5
6	Maintenance	5,988		1,130	(14,116)		1,145						(5,853)	6
7	Other (specify):*			105	1,402		196						1,703	7
8	TOTAL General Services	(2,285)		1,299	(4,954)		1,870						(4,070)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			6,299	(36,856)								(30,557)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			640	2,100								2,740	15
16	TOTAL Health Care and Programs			6,939	(34,757)								(27,818)	16
	C. General Administration													
17	Administrative			(107,489)									(107,489)	17
18	Directors Fees													18
19	Professional Services	(49,576)		(6,496)	1,215	(102,364)	340		(4,302)				(161,183)	19
20	Fees, Subscriptions & Promotions	(43,046)		3,223	641	708	6						(38,468)	20
21	Clerical & General Office Expenses	(85,994)		19,164	1,587	59,042	1,058						(5,143)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			852	164	44							1,060	24
25	Other Admin. Staff Transportation			3,243	108	17							3,368	25
26	Insurance-Prop.Liab.Malpractice			1,034									1,034	26
27	Other (specify):*			6,188	152	6,498							12,838	27
28	TOTAL General Administration	(178,616)		(80,281)	3,867	(36,054)	1,404		(4,302)				(293,982)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(180,901)		(72,043)	(35,843)	(36,054)	3,274		(4,302)				(325,870)	29

STATE OF ILLINOIS

Facility Name & ID Number Aperion Care Fairfield, Llc# 0054684

Report Period Beginning:

01/01/18

Ending:

Summary B

12/31/18

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)
	D. Ownership												
30	Depreciation	(8,143)		831	150	153	6,658						(351) 30
31	Amortization of Pre-Op. & Org.	(5,653)											(5,653) 31
32	Interest	(67)		3,965	7		1,927						5,832 32
33	Real Estate Taxes	(408)					711						303 33
34	Rent-Facility & Grounds						(12,000)						(12,000) 34
35	Rent-Equipment & Vehicles			966	166	171	523						1,826 35
36	Other (specify):*												
37	TOTAL Ownership	(14,271)		5,762	323	324	(2,181)						(10,043) 37
	Ancillary Expense												
	E. Special Cost Centers												
38	Medically Necessary Transportation												
39	Ancillary Service Centers							(24,115)					(24,115) 39
40	Barber and Beauty Shops												
41	Coffee and Gift Shops												
42	Provider Participation Fee												
43	Other (specify):*	(10,776)											(10,776) 43
44	TOTAL Special Cost Centers	(10,776)						(24,115)					(34,891) 44
	GRAND TOTAL COST												
45	(sum of lines 29, 37 & 44)	(205,948)		(66,281)	(35,521)	(35,730)	1,093	(24,115)	(4,302)				(370,804) 45

VII. RELATED PARTIES

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

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

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

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

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

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

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.	\$	64	\$ 64	15
16	V	6	MAINTENANCE SALARY		APERION CARE, INC.		1,033	1,033	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.		97	97	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.		105	105	18
19	V	10	NURSING & MEDICAL RECORDS		APERION CARE, INC.		2	2	19
20	V	10	SALARY- NURSE		APERION CARE, INC.		6,297	6,297	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.		640	640	21
22	V	17	ADMINISTRATIVE SALARIES		APERION CARE, INC.		30,300	30,300	22
23	V	19	PROFESSIONAL FEES		APERION CARE, INC.		5,226	5,226	23
24	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.		3,223	3,223	24
25	V	21	CLERICAL SALARY		APERION CARE, INC.		18,190	18,190	25
26	V	21	CLERICAL & GENERAL		APERION CARE, INC.		974	974	26
27	V	24	SEMINARS		APERION CARE, INC.		852	852	27
28	V	25	AUTO AND TRAVEL		APERION CARE, INC.		3,243	3,243	28
29	V	26	INSURANCE		APERION CARE, INC.		1,034	1,034	29
30	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.		6,188	6,188	30
31	V	30	DEPRECIATION		APERION CARE, INC.		831	831	31
32	V	32	INTEREST		APERION CARE, INC.		3,965	3,965	32
33	V	35	AUTO LEASE		APERION CARE, INC.		966	966	33
34	V	17	MANAGEMENT FEE	137,789	APERION CARE, INC.			(137,789)	34
35	V	19	HOME OFFICE	11,722	APERION CARE, INC.			(11,722)	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 149,511			\$	83,229	\$ * (66,281)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1		APERION CONSULTING, LLC		\$ 7,760	\$ 7,760	15
16	V	6		APERION CONSULTING, LLC		4,944	4,944	16
17	V	7		APERION CONSULTING, LLC		1,402	1,402	17
18	V	10		APERION CONSULTING, LLC		18,766	18,766	18
19	V	15		APERION CONSULTING, LLC		2,100	2,100	19
20	V	19		APERION CONSULTING, LLC		1,215	1,215	20
21	V	20		APERION CONSULTING, LLC		641	641	21
22	V	21		APERION CONSULTING, LLC		1,587	1,587	22
23	V	24		APERION CONSULTING, LLC		164	164	23
24	V	25		APERION CONSULTING, LLC		108	108	24
25	V	27		APERION CONSULTING, LLC		152	152	25
26	V	30		APERION CONSULTING, LLC		150	150	26
27	V	32		APERION CONSULTING, LLC		7	7	27
28	V	35		APERION CONSULTING, LLC		166	166	28
29	V							29
30	V							30
31	V							31
32	V	10	55,622	APERION CONSULTING, LLC			(55,622)	32
33	V	06	19,060	APERION CONSULTING, LLC			(19,060)	33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 74,682			\$ 39,161	\$ * (35,521)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 PROFESSIONAL FEES		APERION FINANCIAL, LLC		3,134	\$ 3,134
16	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC		708	708
17	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC		59,042	59,042
18	V	24 SEMINARS		APERION FINANCIAL, LLC		44	44
19	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC		17	17
20	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC		6,498	6,498
21	V	30 DEPRECIATION		APERION FINANCIAL, LLC		153	153
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC		171	171
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V	19 HOME OFFICE EXPENSE	105,498	APERION FINANCIAL, LLC			(105,498)
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 105,498			\$ 69,768	\$ * (35,730)

* 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		\$ 529	\$ 529	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,145	1,145	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		196	196	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		340	340	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		6	6	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,058	1,058	20
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		6,658	6,658	21
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		1,927	1,927	22
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		711	711	23
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		523	523	24
25	V	34 RENTAL INCOME	12,000	CHASE OFFICE,LLC			(12,000)	25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 12,000			\$ 13,093	\$ * 1,093	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	\$ 322,392	Renewal Rehab		\$ 298,277	\$ (24,115)	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		\$ 322,392			\$ 298,277	\$ * (24,115)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 16,433	ProPay HR LLC		\$ 12,131	\$ (4,302)
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		\$ 16,433			\$ 12,131	\$ * (4,302)

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

1		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			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

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

Facility Name & ID Number

Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending:

12/31/18

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	David Berkowitz as Trustee		Aperion Care Angola	Angola, IN	Interbuild Construction	Chicago	Bldg Improvements	1
2	of the Yosef Meystel Delta Trust	20.00%	Aperion Care Bloomington	Bloomington	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	2
3	Yosef Meystel as Trustee		Aperion Care Bridgeport	Bridgeport	Propay	Evanston	Payroll Services	3
4	of the David Berkowitz Delta Trust	20.00%	Aperion Care Burbank	Burbank	Renewal Rehab	Lincolnwood	Therapy Services	4
5	David Berkowitz Revocable Trust	25.00%	Aperion Care Cairo	Cairo	Aperion Care, Inc.	Lincolnwood	Corporate Manager	5
6	Declaration of Trust of Yosef Meystel	25.00%	Aperion Care Capitol	Capitol	Aperion Consulting, Inc.	Lincolnwood	Consulting Co.	6
7	Steven Turofsky	1.50%	Aperion Care Chicago Heights	Chicago Heights	Aperion Financial, Inc.	Lincolnwood	Bookkeeping	7
8	Frederick S. Frankel	1.50%	Aperion Care Demotte	Demotte, IN	Eco-Brite	Skokie	Laundry	8
9	Naftali Wilhelm	1.50%	Aperion Care Dolton	Dolton	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10	Jennifer Spector	1.50%	Aperion Care Elgin	Elgin	Pointe Property, LLC	Boston, MA	Property Management	10
11	257 Limited Partnership	1.34%	Aperion Care Evanston	Evanston	Aperion Estates Peru	Peru, IN	ALF	11
12	1219 Limited Partnership	1.33%	Aperion Care Forest Park	Forest Park	Aperion Care Demotte	Demotte, IN	ALF	12
13	42170 Limited Partnership	1.33%	Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ALF	13
14			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	14
15			Aperion Care Galesburg	Galesburg	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	15
16			Aperion Care Hidden Lake	St. Louis, MO	San Antonio Property, LLC	San Antonio, TX	Building Co.	16
17			Aperion Care Highwood	Highwood	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	17
18			Aperion Care International	Chicago	Aperion Incorporated Cell	Burlington, VT	Insurance	18
19			Aperion Care Jacksonville	Jacksonville				19
20			Aperion Care Kokomo	Kokomo, IN				20
21			Aperion Care Litchfield	Litchfield				21
22			Aperion Care Marion	Marion, IN				22
23			Aperion Care Marseilles	Marseilles				23
24			Aperion Care Mascoutah	Mascoutah				24
25			Aperion Care Midlothian	Midlothian				25
26			Aperion Care Moline	East Moline				26
27			Aperion Care Morton Terrace	Morton				27
28			Aperion Care Morton Villa	Morton				28
29			Aperion Care Oak Lawn	Oak Lawn				29
30			Aperion Care Olney	Olney				30

Facility Name & ID Number Aperion Care Fairfield, Llc # 0054684 Report Period Beginning: 01/01/18 Ending: 12/31/18

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	0.58	1.46%	Alloc Salary	\$ 3,644	17-7	1	
2	Jay Meystel	Relative	Clerical	0.00%	See Attached	0.29	0.73%	Alloc Salary	450	21-7	2	
3	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.08	1.94%	Alloc Salary	256	21-7	3	
4	David Berkowitz	Relative	Administrative	0.00%	See Attached	0.58	1.46%	Alloc Salary	3,644	17-7	4	
5	Fred Frankel	Owner	Administrative	1.50%	See Attached	0.58	1.46%	Alloc Salary	3,278	17-7	5	
6	Steve Turofsky	Owner	Administrative	1.50%	See Attached	0.58	1.46%	Alloc Salary	3,007	17-7	6	
7	Naftali Wilhelm	Owner	Clerical	1.50%	See Attached	0.60	1.46%	Alloc Salary	3,644	21-7	7	
8	Jennifer Spector	Owner	Clerical	1.50%	See Attached	0.58	1.46%	Alloc Salary	1,667	21-7	8	
9	Dovid Spector	Relative	Clerical	0.00%	See Attached	0.58	1.46%	Alloc Salary	816	21-7	9	
10	Elisheva Adest	Relative	Clerical	0.00%	See Attached	0.22	0.97%	Alloc Salary	180	21-7	10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 20,586		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 Fairfield, Llc

0054684 Report Period Beginning: 01/01/18 Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION CARE, INC.

Street Address

4655 W CHASE AVENUE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-8300

Fax Number

(

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	2	FOOD	ACTUAL CENSUS	1,401,635	55	\$ 4,383	\$ 20,429	\$ 64	1	
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	20,429	1,033	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	20,429	97	3	
4	7	EMP. BEN.-GEN. SERV. & DIED	ACTUAL CENSUS	1,401,635	55	5,656	20,429	105	4	
5	10	NURSING & MEDICAL RECORD	ACTUAL CENSUS	1,401,635	55	128	20,429	2	5	
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	422,414	20,429	6,297	6
7	15	PAYROLL TAXES/GROUP INSUR	ACTUAL CENSUS	1,401,635	55	42,957	20,429	640	7	
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	2,112,862	20,429	30,300	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	20,429	5,226	9	
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	20,429	3,223	10	
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	1,246,022	20,429	18,190	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	20,429	974	12	
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	20,429	852	13	
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	20,429	3,243	14	
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	20,429	1,034	15	
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	20,429	6,188	16	
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	20,429	831	17	
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	20,429	3,965	18	
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	20,429	966	19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 5,718,302	\$ 3,836,913	\$ 83,229	25	

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

APERION CONSULTING, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-3800

Fax Number

(

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	1,401,635	55	\$ 424,292	\$ 424,292	20,429	\$ 7,760	1
2	6	MAINTENANCY SALARY	1,401,635	55	311,197	311,197	20,429	4,944	2
3	7	EMP. BEN.-GEN. SERV. & DIE	1,401,635	55	81,117		20,429	1,402	3
4	10	SALARY NURSE	1,401,635	55	1,640,760	1,640,760	20,429	18,766	4
5	15	PAYROLL TAXES/GROUP INS	1,401,635	55	183,437		20,429	2,100	5
6	19	PROFESSIONAL FEES	1,401,635	55	83,360		20,429	1,215	6
7	20	FEES, SUBSCRIPTIONS	1,401,635	55	43,964		20,429	641	7
8	21	CLERICAL & GENERAL	1,401,635	55	102,122	81,823	20,429	1,587	8
9	24	SEMINARS	1,401,635	55	11,275		20,429	164	9
10	25	AUTO AND TRAVEL	1,401,635	55	7,427		20,429	108	10
11	27	PAYROLL TAXES/GROUP INS	1,401,635	55	9,636		20,429	152	11
12	30	DEPRECIATION	1,401,635	55	10,275		20,429	150	12
13	32	INTEREST	1,401,635	55	508		20,429	7	13
14	35	AUTO LEASE	1,401,635	55	11,374		20,429	166	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 2,920,744	\$ 2,458,073		\$ 39,161	25

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	215,001	20,429	3,134	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576	20,429	708	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	59,042	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987	20,429	44	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197	20,429	17	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805	20,429	6,498	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463	20,429	153	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738	20,429	171	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 4,817,960	\$ 4,033,980	\$ 69,768	25

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

CHASE OFFICE, LLC

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

(847) 262-3800

Fax Number

(

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,401,635	55	\$ 36,284	\$ 20,429	\$ 529	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	20,429	1,145	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	20,429	196	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	20,429	340	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	20,429	6	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	20,429	1,058	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	20,429	6,658	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	20,429	1,927	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	20,429	711	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	20,429	523	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 898,317	\$	\$ 13,093	25

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

RENEWAL REHAB

Street Address

7358 N. LINCOLN AVE., SUITE 160

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

(847) 938-8750

Fax Number

(847) 410-9720

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 298,277	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				\$	\$		\$ 298,277	25

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

PROPAY HR LLC

Street Address

2201 W. MAIN ST.

City / State / Zip Code

EVANSTON, 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		\$	\$		\$ 12,131	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				\$	\$		\$ 12,131	25

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Aperion Incorporated Cell

Street Address

30 Main Street, Suite 330

City / State / Zip Code

Burlington, Vermont 05401

Phone Number

()

Fax Number

()

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	26	Insurance	Direct Allocation		\$	\$		\$ 135,087	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 135,087	25

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684 Report Period Beginning: 01/01/18 Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number

Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending:

12/31/18

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1										1										
2										2										
3										3										
4										4										
5										5										
Working Capital																				
6	First Midwest Bank	X	Line of Credit			660,000			30,816	6										
7	Insurance Policies	X							1,178	7										
8	See Supplemental Schedule								5,899	8										
9	TOTAL Facility Related					\$ 660,000			\$ 37,893	9										
B. Non-Facility Related*																				
10	Interest Income	X							(67)	10										
11										11										
12										12										
13										13										
14	TOTAL Non-Facility Related					\$			\$ (67)	14										
15	TOTALS (line 9+line14)					\$ 660,000			\$ 37,826	15										

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

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

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

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

B. Real Estate Taxes

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

1. Real Estate Tax accrual used on 2017 report.	\$	18,500	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.)	\$	18,817	2
3. Under or (over) accrual (line 2 minus line 1).	\$	317	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	44,400	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.)	\$	15	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	44,732	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	37,826	8
	2014	38,900	9
	2015	42,892	10
	2016	43,209	11
	2017	43,454	12

2018 Accrual: \$43,454 x 1.02 = \$44,400 (Rounded)

Allocated from Chase Office: \$711

The real estate tax expense on line 2 represents 5/12 of the 2017 tax bill, since current owner began operations on 8/1/2017

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

NOTES:

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

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Fairfield, Llc COUNTY Wayne

FACILITY IDPH LICENSE NUMBER 0054684

CONTACT PERSON REGARDING THIS REPORT _____

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

A. Summary of Real Estate Tax Cost

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

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>22-50-020-007-010</u>	<u>Long Term Care Property</u>	\$ <u>43,454.44</u>	\$ <u>43,454.44</u>
2. <u>10-27-307-027-0000</u>	<u>Home Office Allocation</u>	\$ <u>45,392.90</u>	\$ <u>661.61</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>88,847.34</u>	\$ <u>44,116.05</u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2017 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2017 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2017.

Please complete the Real Estate Tax Statement below and include it in the 2018 cost report along with a copy of your 2017 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Fairfield, Llc COUNTY Wayne
 FACILITY IDPH LICENSE NUMBER 0054684
 CONTACT PERSON REGARDING THIS REPORT _____
 TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

A. Summary of Real Estate Tax Cost

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

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. _____	_____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ _____	\$ _____

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

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

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68			51,958	3,450	2,400	(1,050)	5,907	68
69				16,402		(16,402)		69
70		\$	51,958	\$	2,400	\$	5,907	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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 51,958	\$ 19,852		\$ 2,400	\$ (17,452)	\$ 5,907	1
2	Voice And Data Cables	2018	3,774		20	189	189	189	2
3	Chiller	2018	69,807		20	1,812	1,812	1,812	3
4	Hot Water Heater Replacement	2018	10,644		20	283	283	283	4
5	32 Channel Cameras	2018	14,913		20	435	435	435	5
6	Chilled Water/Hydrolic Coils	2018	22,374		20	192	192	192	6
7	Grease Trap	2018	7,775		20	133	133	133	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)		\$ 181,245	\$ 19,852		\$ 5,444	\$ (14,408)	\$ 8,951	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12B, Carried Forward	\$ 181,245	\$ 19,852		\$ 5,444	\$ (14,408)	\$ 8,951		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)	\$ 181,245	\$ 19,852		\$ 5,444	\$ (14,408)	\$ 8,951		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		\$ 181,245	\$ 19,852		\$ 5,444	\$ (14,408)	\$ 8,951	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)	\$ 181,245	\$ 19,852		\$ 5,444	\$ (14,408)	\$ 8,951	34

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

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 181,245	\$ 19,852		\$ 5,444	\$ (14,408)	\$ 8,951	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)	\$ 181,245	\$ 19,852		\$ 5,444	\$ (14,408)	\$ 8,951	34

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

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	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.

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	8,145	209	20	209		505	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	434	70	20	22	(48)	174	9
10	Allocated from Aperion Care	2012	123	9	20	6	(3)	37	10
11	Allocated from Aperion Care	2013	52	6	20	3	(3)	13	11
12									12
13	Allocated from Chase Office LLC	2018	37		20	2	2	2	13
14	Allocated from Chase Office LLC	2017	1,885	133	20	94	(39)	189	14
15	Allocated from Chase Office LLC	2016	41,281	3,022	20	2,064	(958)	4,988	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)		\$ 51,958	\$ 3,450		\$ 2,400	\$ (1,050)	\$ 5,907	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12H, Carried Forward	\$ 51,958	\$ 3,450		\$ 2,400	\$ (1,050)	\$ 5,907		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)	\$ 51,958	\$ 3,450		\$ 2,400	\$ (1,050)	\$ 5,907		34

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

Facility Name & ID Number Aperion Care Fairfield, Llc

0054684

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 39,644	\$ 4,003	\$ 6,376	\$ 2,373	10	\$ 11,331	71
72	Current Year Purchases	32,230	206	4,062	3,856	10	4,062	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 71,873	\$ 4,209	\$ 10,438	\$ 6,229		\$ 15,393	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care	2018	\$ 487	\$ 74	\$ 97	\$ 24	5	\$ 316	76
77		Allocated from Aperion Consultin	2018	356	59	71	13	5	285	77
78										78
79										79
80	TOTALS			\$ 843	\$ 133	\$ 169	\$ 36		\$ 601	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)	\$ 254,867	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 24,193	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 16,050	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (8,143)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 24,945	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	Interior Renovation	\$ 250,000	92
93			93
94			94
95		\$ 250,000	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Fairfield Memorial Hospital Association

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	<u>1968</u>	<u>104</u>		\$ <u>283,689</u>			3
4	Additions							4
5								5
6								6
7	TOTAL		<u>104</u>		\$ <u>283,689</u>			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____ /2019 \$ _____

13. _____ /2020 \$ _____

14. _____ /2021 \$ _____

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 26,848 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 Inc.</u>		\$ _____	\$ <u>966</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>166</u>	18
19					19
20					20
21	TOTAL		\$ _____	\$ <u>1,132</u>	21

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

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

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <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	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	153,694	\$		\$	153,694	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				62,812				62,812	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				105,917				105,917	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescripts					51,764			51,764	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify):						42,984	9,729			52,713	13
14	TOTAL			\$		\$	365,407	\$	61,493	\$	426,900	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Aperion Care Fairfield, Llc# 0054684Report Period Beginning: 01/01/18Ending: 12/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits	300		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	805,764		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	44,324		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	16,865		8
9	Other(specify): <u>See Attached Schedule</u>	705,216		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,572,469	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	135,011		15
16	Equipment, at Historical Cost	60,092		16
17	Accumulated Depreciation (book methods)	(18,388)		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>	387,695		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 564,410	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,136,879	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 558,294	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	660,000		29
30	Accrued Salaries Payable	95,683		30
31	Accrued Taxes Payable (excluding real estate taxes)	4,281		31
32	Accrued Real Estate Taxes(Sch.IX-B)	44,400		32
33	Accrued Interest Payable	3,341		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	10,780		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,376,779	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	1,839,668		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,839,668	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,216,447	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,079,568)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,136,879	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (212,943)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (212,943)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(791,325)	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	(75,300)	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)	\$ (866,625)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (1,079,568)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care Fairfield, Llc# 0054684Report Period Beginning: 01/01/18Ending: 12/31/18**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required**

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

1			
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 3,036,637	1
2	Discounts and Allowances for all Levels	740,947	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,777,584	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	127,643	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 127,643	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	4,414	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	788	19
20	Radiology and X-Ray		20
21	Other Medical Services	3,242	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 8,444	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	67	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 67	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,913,738	30

2			
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	799,895	31
32	Health Care	1,675,130	32
33	General Administration	1,200,279	33
B. Capital Expense			
34	Ownership	420,305	34
C. Ancillary Expense			
35	Special Cost Centers	437,676	35
36	Provider Participation Fee	171,778	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,705,063	40
41	Income before Income Taxes (line 30 minus line 40)**	(791,325)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (791,325)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,756,329	44
45	Private Pay - Net Inpatient Revenue	678,933	45
46	Medicare - Net Inpatient Revenue	1,135,061	46
47	Other-(specify) <u>Insurance</u>	108,984	47
48	Other-(specify) <u>Managed Care</u>	98,277	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,777,584	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 Fairfield, Llc**

0054684

Report Period Beginning: **01/01/18**

Ending:

12/31/18

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,495	1,626	\$ 60,073	\$ 36.96	1
2	Assistant Director of Nursing					2
3	Registered Nurses	13,952	14,799	399,873	27.02	3
4	Licensed Practical Nurses	7,972	8,444	207,803	24.61	4
5	CNAs & Orderlies	43,634	46,316	626,207	13.52	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,871	1,969	21,949	11.15	9
10	Activity Assistants	2,912	2,996	27,928	9.32	10
11	Social Service Workers	4,326	4,644	113,823	24.51	11
12	Dietician					12
13	Food Service Supervisor	2,018	2,251	38,110	16.93	13
14	Head Cook	6,685	7,351	75,329	10.25	14
15	Cook Helpers/Assistants	7,576	8,160	73,885	9.05	15
16	Dishwashers					16
17	Maintenance Workers	2,712	3,022	39,233	12.98	17
18	Housekeepers	14,935	16,052	161,955	10.09	18
19	Laundry					19
20	Administrator	1,662	1,679	61,135	36.42	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,557	2,628	43,744	16.65	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	1,590	1,783	26,503	14.87	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Attached</u>	17	17	192	11.29	33
34	TOTAL (lines 1 - 33)	115,914	123,735	\$ 1,977,742 *	\$ 15.98	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	191	\$ 11,462	01-03	35
36	Medical Director	135	20,800	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	55,622	10-03	38
39	Pharmacist Consultant	pre unit	2,336	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	63	4,940	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	388	\$ 95,160		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	228	7,632	10-03	52
53	TOTAL (lines 50 - 52)	228	\$ 7,632		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Linda Orndorff (1/1/18 - 8/4/18)	Administrator	0.00%	\$ 44,228	Workers' Compensation Insurance	\$ 63,364	IDPH License Fee	\$ 1,990	
Chad Foster (10/22/18-12/31/18)	Administrator	0.00%	16,908	Unemployment Compensation Insurance	17,402	Advertising: Employee Recruitment	707	
				FICA Taxes	146,378	Health Care Worker Background Check	860	
				Employee Health Insurance	53,361	(Indicate # of checks performed <u>86</u>)		
				Employee Meals	667	Patient Background Checks <u>93</u>	930	
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	15,363	
				Employee Physicals	400	License and Permits	1,383	
				Other Employee Benefits	5,209	Allocated from Aperion Care Inc.	3,223	
						Allocated from Aperion Consulting	641	
						See Supplemental Schedule	714	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 61,135			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 25,811	
(List each licensed administrator separately.)								
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
Management Fees - Aperion Care			\$ 137,789				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 137,789				Seminar Expense	3,551
(Attach a copy of any management service agreement)							Allocated from Aperion Care Inc.	852
							Allocated from Aperion Consulting	164
							Allocated from Aperion Financial	44
							Entertainment Expense	()
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3)			\$ 317,884	TOTAL		\$	TOTAL	\$ 4,611
(For legal fee disclosure, see page 39 of instructions)								

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Fairfield, Llc# 0054684

Report Period Beginning:

01/01/18

Ending:

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

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Health Care Council of Illinois \$19,864
- (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. \$ 8,527 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. \$ 171,778
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. \$ 667 Has any meal income been offset against related costs? N/A Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? 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. N/A
Attach invoices and a summary of services for all architect and appraisal fees.