



Facility Name & ID Number Aperion Care Oak Lawn

# 0050500 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	134	Skilled (SNF)	134	48,910	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	134	TOTALS	134	48,910	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	7,118	1,439	32,720	41,277	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,118	1,439	32,720	41,277	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.39%

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

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

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

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

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

I. On what date did you start providing long term care at this location?  
Date started 11/23/10

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 11/23/10 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 134 and days of care provided 4,778

Medicare Intermediary CGS Administrators

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 Oak Lawn # 0050500 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	350,259	26,874	17,810	394,943		394,943	(2,132)	392,811		1
2	Food Purchase		238,398		238,398		238,398	(1,154)	237,244		2
3	Housekeeping	11,159	9,886	268,408	289,453		289,453		289,453		3
4	Laundry	2,488	199	133,278	135,965		135,965	(3,105)	132,860		4
5	Heat and Other Utilities			129,326	129,326		129,326	(5,879)	123,447		5
6	Maintenance	37,835	15,898	131,379	185,112		185,112	4,107	189,219		6
7	Other (specify):*							3,441	3,441		7
8	<b>TOTAL General Services</b>	<b>401,741</b>	<b>291,255</b>	<b>680,201</b>	<b>1,373,197</b>		<b>1,373,197</b>	<b>(4,722)</b>	<b>1,368,475</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			36,000	36,000		36,000		36,000		9
10	Nursing and Medical Records	2,708,597	179,009	82,852	2,970,458		2,970,458	(48,456)	2,922,002		10
10a	Therapy	184,753	810	60	185,623		185,623		185,623		10a
11	Activities	111,882	11,947	3,560	127,389		127,389		127,389		11
12	Social Services	227,826		1,733	229,559		229,559		229,559		12
13	CNA Training										13
14	Program Transportation			6,974	6,974		6,974		6,974		14
15	Other (specify):*							5,536	5,536		15
16	<b>TOTAL Health Care and Programs</b>	<b>3,233,058</b>	<b>191,766</b>	<b>131,179</b>	<b>3,556,003</b>		<b>3,556,003</b>	<b>(42,920)</b>	<b>3,513,083</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	115,887		383,439	499,326		499,326	(322,217)	177,109		17
18	Directors Fees										18
19	Professional Services			334,167	334,167	(50,835)	283,332	(95,658)	187,674		19
20	Dues, Fees, Subscriptions & Promotions			110,866	110,866		110,866	(41,989)	68,877		20
21	Clerical & General Office Expenses	161,514		169,704	331,218		331,218	59,966	391,184		21
22	Employee Benefits & Payroll Taxes			574,546	574,546		574,546		574,546		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,404	3,404		3,404	2,141	5,545		24
25	Other Admin. Staff Transportation			924	924		924	6,806	7,730		25
26	Insurance-Prop.Liab.Malpractice			263,372	263,372		263,372	2,090	265,462		26
27	Other (specify):*							25,938	25,938		27
28	<b>TOTAL General Administration</b>	<b>277,401</b>		<b>1,840,422</b>	<b>2,117,823</b>	<b>(50,835)</b>	<b>2,066,988</b>	<b>(362,923)</b>	<b>1,704,065</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>3,912,200</b>	<b>483,021</b>	<b>2,651,802</b>	<b>7,047,023</b>	<b>(50,835)</b>	<b>6,996,188</b>	<b>(410,565)</b>	<b>6,585,623</b>		<b>29</b>

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

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

Facility Name &amp; ID Number

Aperion Care Oak Lawn

#0050500

Report Period Beginning:

01/01/18

Ending:

12/31/18

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			244,997	244,997		244,997	323,482	568,479			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			122,060	122,060		122,060	670,937	792,997			32
33	Real Estate Taxes			506,921	506,921	50,835	557,756	1,437	559,193			33
34	Rent-Facility & Grounds			1,050,000	1,050,000		1,050,000	(1,050,000)				34
35	Rent-Equipment & Vehicles			14,383	14,383		14,383	3,689	18,072			35
36	Other (specify):*			17,670	17,670		17,670	(17,670)	(0)			36
37	<b>TOTAL Ownership</b>			1,956,031	1,956,031	50,835	2,006,866	(68,126)	1,938,740			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		195,566	717,093	912,659		912,659	(53,408)	859,251			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			297,695	297,695		297,695		297,695			42
43	Other (specify):*			27,775	27,775		27,775	(27,775)				43
44	<b>TOTAL Special Cost Centers</b>		195,566	1,042,563	1,238,129		1,238,129	(81,183)	1,156,946			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,912,200	678,587	5,650,396	10,241,183		10,241,183	(559,873)	9,681,310			45

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



Aperion Care Oak Lawn

ID# 0050500

Report Period Beginning: 01/01/18

Ending: 12/31/18

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Veterans Expense	\$ (34,465)	10	1
2	Advertising/Marketing Expense	(20,558)	43	2
3	Promotional Products	(3,542)	43	3
4	Bank Charges	(21,470)	21	4
5	Theft & Damage Loss	(366)	21	5
6	Amortization	(17,670)	36	6
7	Vending Income	(1,200)	02	7
8	Supplemental Insurance	(4,262)	21	8
9	Bldg Co. - Accounting Fees	(7,983)	19	9
10	Bldg Co. - Amortization Expense	(36,123)	36	10
11	Bldg Co. - Bank Charges	(14,240)	21	11
12	Bldg Co. - Licenses and Fees	(245)	20	12
13	Additional R&M	6,743	06	13
14	Capitalized R&M	(9,540)	06	14
15	Non-Allowable Legal	(2,759)	19	15
16	PAC Dues	(10,618)	20	16
17	Miscellaneous Income	(40)	21	17
18	Non-Allowable Professional Fees	(1,550)	19	18
19	Chamber of Commerce Dues	(365)	20	19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(180,253)		49

Aperion Care Oak Lawn

Report Period Beginning: ID# 0050500  
 Ending: 01/01/18  
12/31/18

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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Oak Lawn# 0050500

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary				(2,132)								(2,132)	1
2	Food Purchase	(1,283)		129									(1,154)	2
3	Housekeeping													3
4	Laundry									(3,105)			(3,105)	4
5	Heat and Other Utilities	(6,948)					1,069						(5,879)	5
6	Maintenance	(2,797)		2,284	2,307		2,313						4,107	6
7	Other (specify):*			212	2,833		396						3,441	7
8	<b>TOTAL General Services</b>	<b>(11,028)</b>		<b>2,625</b>	<b>3,008</b>		<b>3,778</b>			<b>(3,105)</b>			<b>(4,722)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(34,465)		12,727	(26,718)								(48,456)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			1,294	4,242								5,536	15
16	<b>TOTAL Health Care and Programs</b>	<b>(34,465)</b>		<b>14,021</b>	<b>(22,475)</b>								<b>(42,920)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(322,217)									(322,217)	17
18	Directors Fees													18
19	Professional Services	(12,292)	7,983	105	2,455	(87,759)	687		(6,838)				(95,658)	19
20	Fees, Subscriptions & Promotions	(51,484)	245	6,512	1,295	1,431	12						(41,989)	20
21	Clerical & General Office Expenses	(117,633)	14,240	38,720	3,206	119,295	2,138						59,966	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,721	332	88							2,141	24
25	Other Admin. Staff Transportation			6,552	219	35							6,806	25
26	Insurance-Prop.Liab.Malpractice			2,090									2,090	26
27	Other (specify):*			12,503	307	13,128							25,938	27
28	<b>TOTAL General Administration</b>	<b>(181,408)</b>	<b>22,468</b>	<b>(254,013)</b>	<b>7,814</b>	<b>46,219</b>	<b>2,837</b>		<b>(6,838)</b>				<b>(362,923)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(226,901)</b>	<b>22,468</b>	<b>(237,368)</b>	<b>(11,654)</b>	<b>46,219</b>	<b>6,615</b>		<b>(6,838)</b>	<b>(3,105)</b>			<b>(410,565)</b>	<b>29</b>



## STATE OF ILLINOIS

Facility Name & ID Number Aperion Care Oak Lawn# 0050500

Report Period Beginning:

01/01/18

Ending:

Summary B

12/31/18

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	184,493	123,247	1,679	303	308	13,452						323,482	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(130,157)	789,173	8,012	15		3,894						670,937	32
33	Real Estate Taxes						1,437						1,437	33
34	Rent-Facility & Grounds		(1,020,000)				(30,000)						(1,050,000)	34
35	Rent-Equipment & Vehicles			1,951	335	346	1,057						3,689	35
36	Other (specify):*	(53,793)	36,123										(17,670)	36
37	<b>TOTAL Ownership</b>	<b>543</b>	<b>(71,457)</b>	<b>11,642</b>	<b>653</b>	<b>654</b>	<b>(10,160)</b>						<b>(68,126)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(53,408)					(53,408)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(24,100)			(3,675)								(27,775)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(24,100)</b>			<b>(3,675)</b>			<b>(53,408)</b>					<b>(81,183)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(250,459)</b>	<b>(48,989)</b>	<b>(225,726)</b>	<b>(14,676)</b>	<b>46,872</b>	<b>(3,545)</b>	<b>(53,408)</b>	<b>(6,838)</b>	<b>(3,105)</b>			<b>(559,873)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
<u>See 6 Supplemental</u>		<u>See 6 Supplemental</u>		<u>See 6 Supplemental</u>		

**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 <u>Rental Income</u>	\$ 1,020,000	<u>CNR Realty</u>	100.00%	\$	\$ (1,020,000)	1
2	V	32 <u>Interest</u>	22	<u>CNR Realty</u>	100.00%	789,195	789,173	2
3	V	33 <u>Real Estate Taxes</u>	506,921	<u>CNR Realty</u>	100.00%	456,000	(50,921)	3
4	V	30 <u>Depreciation</u>		<u>CNR Realty</u>	100.00%	123,247	123,247	4
5	V	36 <u>Amortization</u>		<u>CNR Realty</u>	100.00%	36,123	36,123	5
6	V	20 <u>Licenses and Fees</u>		<u>CNR Realty</u>	100.00%	245	245	6
7	V	33 <u>Real Estate - PY</u>		<u>CNR Realty</u>	100.00%	50,921	50,921	7
8	V	21 <u>Bank Charges</u>		<u>CNR Realty</u>	100.00%	14,240	14,240	8
9	V	19 <u>Accounting Fees</u>		<u>CNR Realty</u>	100.00%	7,983	7,983	9
10	V							10
11	V							11
12	V							12
13	V							13
14	<b>Total</b>		\$ 1,526,943			\$ 1,477,954	\$ * (48,989)	14

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

Facility Name &amp; ID Number

Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/18

Ending:

12/31/18

## VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2	FOOD	\$	APERION CARE, INC.	\$	129	\$ 129	15
16	V	6	MAINTENANCE SALARY		APERION CARE, INC.		2,088	2,088	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.		196	196	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.		212	212	18
19	V	10	NURSING & MEDICAL RECORDS		APERION CARE, INC.		4	4	19
20	V	10	SALARY- NURSE		APERION CARE, INC.		12,723	12,723	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.		1,294	1,294	21
22	V	17	ADMINISTRATIVE SALARIES		APERION CARE, INC.		61,222	61,222	22
23	V	19	PROFESSIONAL FEES		APERION CARE, INC.		10,560	10,560	23
24	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.		6,512	6,512	24
25	V	21	CLERICAL SALARY		APERION CARE, INC.		36,752	36,752	25
26	V	21	CLERICAL & GENERAL		APERION CARE, INC.		1,968	1,968	26
27	V	24	SEMINARS		APERION CARE, INC.		1,721	1,721	27
28	V	25	AUTO AND TRAVEL		APERION CARE, INC.		6,552	6,552	28
29	V	26	INSURANCE		APERION CARE, INC.		2,090	2,090	29
30	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.		12,503	12,503	30
31	V	30	DEPRECIATION		APERION CARE, INC.		1,679	1,679	31
32	V	32	INTEREST		APERION CARE, INC.		8,012	8,012	32
33	V	35	AUTO LEASE		APERION CARE, INC.		1,951	1,951	33
34	V	17	MANAGEMENT FEE	383,439	APERION CARE, INC.			(383,439)	34
35	V	19	HOME OFFICE	10,455	APERION CARE, INC.			(10,455)	35
36	V								36
37	V								37
38	V								38
39	Total			\$ 393,893		\$	168,168	\$ * (225,726)	39

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

Facility Name &amp; ID Number

Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/18

Ending:

12/31/18

## VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1		APERION CONSULTING, LLC		\$ 15,678	\$ 15,678
16	V	6		APERION CONSULTING, LLC		9,990	9,990
17	V	7		APERION CONSULTING, LLC		2,833	2,833
18	V	10		APERION CONSULTING, LLC		37,917	37,917
19	V	15		APERION CONSULTING, LLC		4,242	4,242
20	V	19		APERION CONSULTING, LLC		2,455	2,455
21	V	20		APERION CONSULTING, LLC		1,295	1,295
22	V	21		APERION CONSULTING, LLC		3,206	3,206
23	V	24		APERION CONSULTING, LLC		332	332
24	V	25		APERION CONSULTING, LLC		219	219
25	V	27		APERION CONSULTING, LLC		307	307
26	V	30		APERION CONSULTING, LLC		303	303
27	V	32		APERION CONSULTING, LLC		15	15
28	V	35		APERION CONSULTING, LLC		335	335
29	V						
30	V						
31	V						
32	V	10	64,635	APERION CONSULTING, LLC			(64,635)
33	V	01	17,810	APERION CONSULTING, LLC			(17,810)
34	V	06	7,683	APERION CONSULTING, LLC			(7,683)
35	V	43	3,675	APERION CONSULTING, LLC			(3,675)
36	V						
37	V						
38	V						
39	Total		\$ 93,803			\$ 79,128	\$ * (14,676)

\* 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		6,332	\$ 6,332
16	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC		1,431	1,431
17	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC		119,295	119,295
18	V	24 SEMINARS		APERION FINANCIAL, LLC		88	88
19	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC		35	35
20	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC		13,128	13,128
21	V	30 DEPRECIATION		APERION FINANCIAL, LLC		308	308
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC		346	346
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V	19 HOME OFFICE EXPENSE	94,091	APERION FINANCIAL, LLC			(94,091)
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 94,091			\$ 140,963	\$ * 46,872

\* 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		\$ 1,069	\$ 1,069
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		2,313	2,313
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		396	396
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		687	687
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		12	12
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		2,138	2,138
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		13,452	13,452
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		3,894	3,894
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		1,437	1,437
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		1,057	1,057
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V	34 RENTAL INCOME	30,000	CHASE OFFICE, LLC	100.00%		(30,000)
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 30,000			\$ 26,455	\$ * (3,545)

\* 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	\$ 714,009	Renewal Rehab		\$ 660,601	\$ (53,408)	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		\$ 714,009			\$ 660,601	\$ * (53,408)	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	\$ 26,119	ProPay HR LLC		\$ 19,281	\$ (6,838)
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		\$ 26,119			\$ 19,281	\$ * (6,838)

\* 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	\$ 133,278	EcoBrite Linen		\$ 130,173	\$ (3,105)
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		\$ 133,278			\$ 130,173	\$ * (3,105)

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

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

Report Period Beginning: 01/01/18

Ending: 12/31/18

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	26 Insurance	\$ 174,055	Aperion Incorporated Cell		\$ 174,055	\$
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		\$ 174,055			\$ 174,055	\$ *

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

Facility Name & ID Number

Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/18

Ending:

12/31/18

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number

Aperion Care Oak Lawn

# 0050500

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	DECLARATION OF TRUST OF YOSEF MEYSTEL	11.00%	Aperion Care Angola	Angola, IN	CNR REALTY	OAK LAWN	BUILDING CO	1
2	DAVID BERKOWITZ REVOCABLE TRUST	23.50%	Aperion Care Bloomington	Bloomington	Interbuild Construction	Chicago	Bldg Improvements	2
3	JAY MEYSTEL TRUST	12.50%	Aperion Care Bridgeport	Bridgeport	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	3
4	257 LIMITED PARTNERSHIP	4.00%	Aperion Care Burbank	Burbank	Propay	Evanston	Payroll Services	4
5	1219 LIMITED PARTNERSHIP	2.00%	Aperion Care Cairo	Cairo	Renewal Rehab	Lincolnwood	Therapy Services	5
6	42170 LIMITED PARTNERSHIP	2.00%	Aperion Care Capitol	Capitol	Aperion Care, Inc.	Lincolnwood	Corporate Manager	6
7	CONCORD SNF EQUITY PARTNERS, LLC	45.00%	Aperion Care Chicago Heights	Chicago Heights	Aperion Consulting, Inc.	Lincolnwood	Consulting Co.	7
8			Aperion Care Demotte	Demotte,IN	Aperion Financial, Inc.	Lincolnwood	Bookkeeping	8
9			Aperion Care Dolton	Dolton	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Elgin	Elgin	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Evanston	Evanston	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Fairfield	Fairfield	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care Forest Park	Forest Park	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16			Aperion Care Galesburg	Galesburg	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17			Aperion Care Hidden Lake	St. Louis, MO	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care Highwood	Highwood	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care International	Chicago	Aperion Incorporated Cell	Burlington, VT	Insurance	19
20			Aperion Care Jacksonville	Jacksonville				20
21			Aperion Care Kokomo	Kokomo, IN				21
22			Aperion Care Litchfield	Litchfield				22
23			Aperion Care Marion	Marion, IN				23
24			Aperion Care Marseilles	Marseilles				24
25			Aperion Care Mascoutah	Mascoutah				25
26			Aperion Care Midlothian	Midlothian				26
27			Aperion Care Moline	East Moline				27
28			Aperion Care Morton Terrace	Morton				28
29			Aperion Care Morton Villa	Morton				29
30			Aperion Care Olney	Olney				30



Facility Name &amp; ID Number

Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/18

Ending:

12/31/18

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0%	See Attached	1.18	2.94%	Alloc Salary	\$ 7,362	17-7	1
2	Jay Meystel	Relative	Clerical	0%	See Attached	0.59	1.47%	Alloc Salary	910	21-7	2
3	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.16	3.91%	Alloc Salary	518	21-7	3
4	David Berkowitz	Relative	Administrative	0%	See Attached	1.18	2.94%	Alloc Salary	7,362	17-7	4
5	Nosson Factor	Relative	Clerical	0%	See Attached	0.54	3.91%	Alloc Salary	247	21-7	5
6	Elisheva Adest	Relative	Clerical	0%	See Attached	0.45	1.96%	Alloc Salary	364	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	\$ 16,763		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 Oak Lawn

# 0050500 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 Oak Lawn

# 0050500

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION CARE, INC.

Street Address

4655 W CHASE AVENUE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

( 847) 262-8300

Fax Number

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,401,635	55	\$ 4,383	\$ 41,277	\$ 129	1
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	41,277	2,088	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	41,277	196	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,401,635	55	5,656	41,277	212	4
5	10	NURSING & MEDICAL RECOR	ACTUAL CENSUS	1,401,635	55	128	41,277	4	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	41,277	12,723	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,401,635	55	42,957	41,277	1,294	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	41,277	61,222	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	41,277	10,560	9
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	41,277	6,512	10
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	41,277	36,752	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	41,277	1,968	12
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	41,277	1,721	13
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	41,277	6,552	14
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	41,277	2,090	15
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	41,277	12,503	16
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	41,277	1,679	17
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	41,277	8,012	18
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	41,277	1,951	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 5,718,302	\$ 3,836,913		\$ 168,168	25



Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION CONSULTING, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

( 847) 262-3800

Fax Number

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	PATIENT DAYS	1,401,635	55	\$ 424,292	\$ 41,277	\$ 15,678	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	41,277	9,990	2
3	7	EMP. BEN.-GEN. SERV. & DIET	PATIENT DAYS	1,401,635	55	81,117	41,277	2,833	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	41,277	37,917	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	183,437	41,277	4,242	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360	41,277	2,455	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964	41,277	1,295	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	41,277	3,206	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275	41,277	332	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427	41,277	219	10
11	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	9,636	41,277	307	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275	41,277	303	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508	41,277	15	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374	41,277	335	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	\$ 79,128	25

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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

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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	41,277	6,332	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576	41,277	1,431	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	119,295	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987	41,277	88	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197	41,277	35	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805	41,277	13,128	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463	41,277	308	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738	41,277	346	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		\$ 140,963	25

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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	\$ 41,277	\$ 1,069	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	41,277	2,313	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	41,277	396	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	41,277	687	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	41,277	12	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	41,277	2,138	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	41,277	13,452	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	41,277	3,894	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	41,277	1,437	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	41,277	1,057	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	\$	\$ 26,455	25

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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	55	\$	\$		\$ 660,601	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				\$	\$		\$ 660,601	25

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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

ProPay HR LLC

Street Address

2201 W Main St

City / State / Zip Code

Evanston, IL 60202

Phone Number

( 847) 905-3268

Fax Number

( )

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 19,281	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				\$	\$		\$ 19,281	25

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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

EcoBrite Linen

Street Address

3712 Jarvis Ave

City / State / Zip Code

Skokie, IL 60076

Phone Number

( 847) 582-4000

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	4	Laundry Services	Direct		\$	\$		\$ 130,173	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				\$	\$		\$ 130,173	25

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

Aperion Incorporated Cell

Street Address

30 Main Street, Suite 330

City / State / Zip Code

Burlington, Vermont 05401

Phone Number

( )

Fax Number

( )

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	26	Insurance	Direct Allocation		\$	\$		\$ 174,055	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				\$	\$		\$ 174,055	25

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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 Oak Lawn

# 0050500

Report Period Beginning:

01/01/18

Ending:

12/31/18

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	First Midwest		X	Mortgage			\$	12,825,000		\$	789,195	1								
2	Note Payable		X	Auto Loan				9,214				2								
3												3								
4												4								
5												5								
<b>Working Capital</b>																				
6	First Midwest		X	Line of Credit				2,555,926			120,829	6								
7	Insurance Financing		X								1,231	7								
8												8								
9	<b>TOTAL Facility Related</b>						\$	15,390,140		\$	911,255	9								
<b>B. Non-Facility Related*</b>																				
10	Interest Income		X								(130,157)	10								
11	Interest Income - Bldg Co.		X								(22)	11								
12	Allocated from Aperion Care		X								8,012	12								
13	See Supplemental Schedule										3,909	13								
14	<b>TOTAL Non-Facility Related</b>						\$			\$	(118,258)	14								
15	<b>TOTALS (line 9+line14)</b>						\$	15,390,140		\$	792,997	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 2017 report.	\$	<u>399,720</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>452,078</u>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<u>52,358</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>456,000</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>	\$	<u>50,835</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. <b>TOTAL REFUND \$ <u>129,867</u> For <u>14&amp;15</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	<u>559,193</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>285,366</u>	8
	2014	<u>380,659</u>	9
	2015	<u>384,077</u>	10
	2016	<u>387,015</u>	11
	2017	<u>450,641</u>	12

2017 Accrual = \$450,641 x 1.012 = \$456,000 (rounded)

Allocated from Chase Office, LLC = \$1,437

<b>FOR BHF USE ONLY</b>			
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 Oak Lawn COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050500

CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_

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

**A. Summary of Real Estate Tax Cost**

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

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>24-05-302-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>450,640.91</u>	\$ <u>450,640.91</u>
2.	<u>10-23-325-045-0000</u>	<u>Home Office Allocation</u>	\$ <u>45,392.90</u>	\$ <u>1,336.78</u>
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ <u><u>496,033.81</u></u>	\$ <u><u>451,977.69</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

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

**IMPORTANT NOTICE**

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

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

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

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

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

FACILITY NAME Aperion Care Oak Lawn COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0050500  
 CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_  
 TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

**A. Summary of Real Estate Tax Cost**

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

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

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

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

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/18 Ending:

12/31/18

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 43,133 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>CNR Realty</u>		<u>2012</u>	<u>\$ 49,613</u>	<u>1</u>
2	<u>Allocated from Chase Office</u>			<u>1,829</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 51,442</b>	<b>3</b>

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

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	134		2012	1962	\$ 6,144,863	\$ 123,247	35	\$ 175,568	\$ 52,321	\$ 865,275	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		2009		98,266		20	5,813	5,813	55,998	9
10	Various		2010		145,220		20	14,049	14,049	125,437	10
11	Various		2011		168,330		20	8,417	8,417	61,335	11
12	Various		2012		103,297		20	8,751	8,751	64,754	12
13	Various		2013		683,063		20	40,570	40,570	223,161	13
14	Various		2014		348,787		20	18,672	18,672	80,461	14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70								70
		\$	\$		\$	\$	\$	
67			104,982		4,848	(2,122)	11,935	67
68						(244,997)		68
69								69
70		\$	7,796,808	\$	276,687	(98,527)	1,488,356	70

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

Facility Name & ID Number Aperion Care Oak Lawn# 0050500

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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 7,796,808	\$ 375,214		\$ 276,687	\$ (98,527)	\$ 1,488,356	1
2	Replace 45Ft Of 4" Cast Iron Pipe-Kitchen To Pit	2015	18,300		20	915	915	3,660	2
3	Replace 30Ft Of 4" Cast Iron Pipe	2015	8,000		20	400	400	1,600	3
4	Replaced Condenser And Motor	2015	3,578		20	179	179	626	4
5	Patch Roof Near Dining Room & Therapy Room	2015	6,400		20	320	320	1,280	5
6	Installed Security Cameras In East Wing, Therapy, Lobby & Dinin	2015	4,673		20	234	234	818	6
7	Condensor For Air Conditioner	2015	3,554		20	178	178	607	7
8	Installed Evaporator Coil With Solenoid Valve For Walk-In Freeze	2015	8,621		20	431	431	1,365	8
9	Installed Wood Panels In Dining Room	2015	4,530		20	227	227	698	9
10	Elevator Door	2015	8,280		20	414	414	1,277	10
11	1 Resident Room Door & Bathroom, Corridor Signage, Outlets	2015	8,356		20	418	418	1,393	11
12	Seamed Metal Roof & Installed Windows - Conference Room & Of	2015	40,000		20	2,000	2,000	6,167	12
13	Replace Pipe - Storm Sewer & Catch Basin	2016	25,000		20	1,250	1,250	3,750	13
14	Vestibule - Lay Carpet, Relocate Electric Feed (56,000)	2016	44,486		20	2,224	2,224	6,117	14
15	Architects - Facade Renovation	2016	3,995		20	200	200	549	15
16	Repaired Roof	2016	5,378		20	269	269	695	16
17	Entrance - Installed Security Camera	2016	3,130		20	157	157	404	17
18	Installed Carpet - Entrance On Ne End Of Building (83,000)	2016	65,935		20	3,297	3,297	9,616	18
19	Conference Rm, Office & Verstibules - Installed Windows/Framini	2016	9,019		20	451	451	1,127	19
20	Installed Carpet - Entrance On Ne End Of Building (55,000)	2016	43,692		20	2,185	2,185	6,372	20
21	Installed Metal Roofing, New Flooring, New Storefront Windows, S	2016	990,000		20	49,500	49,500	127,875	21
22	Removed & Replaced Concrete Walk Along 94Th St. (16,000)	2016	12,710		20	636	636	1,695	22
23	Removed Asphalt & Public Walk, Pour New Walk (42,000)	2016	33,365		20	1,668	1,668	4,449	23
24	Nurses Station - Installed Door & Lock System	2016	4,837		20	242	242	645	24
25	Mds, Admin, Admiss Offices - Installed Credenza, Cabinets	2016	11,484		20	574	574	1,723	25
26	Rodded & Jetted Sewer, Repaired & Reset 10 Toilets - North Wing	2016	8,900		20	445	445	1,298	26
27	Rooms 55 & 57 - Installed Hold Open Closer	2016	3,099		20	155	155	374	27
28	Entranceway - Installed Door & Lock System	2016	3,990		20	200	200	532	28
29	New Cabinet	2017	2,598		20	130	130	173	29
30	Install Paging System Speaker	2017	3,463		20	173	173	188	30
31	Sewer Ejector Pump In Basement	2017	3,700		20	185	185	231	31
32	Repair Roof, Replace Shingles Over West Bay Windows	2017	2,900		20	145	145	242	32
33	Repair Receptical In All Resident Rooms & Hallways	2017	4,765		20	238	238	278	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,197,545	\$ 375,214		\$ 346,724	\$ (28,490)	\$ 1,676,178	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	<b>Totals from Page 12B, Carried Forward</b>		\$ 9,197,545	\$ 375,214		\$ 346,724	\$ (28,490)	\$ 1,676,178	1
2	Elevator Repair	2017	5,964		20	298	298	348	2
3	Heat Start Up & Repairs	2017	3,458		20	173	173	216	3
4	Storm Drain-Install Concrete Catch Basin, Connect To 8" Pipe	2018	3,331		20	93	93	93	4
5	Elevator Work - Install New Cylinder And Piston	2018	29,872		20	771	771	771	5
6	Rms 53-59 Radiator Repair	2018	2,896		20	145	145	145	6
7	Basement - Mechanical Room - Boiler Repair	2018	3,794		20	190	190	190	7
8	Furnish And Install New Door Edge On Elevator	2018	2,850		20	143	143	143	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,249,710	\$ 375,214		\$ 348,537	\$ (26,677)	\$ 1,678,084	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	<b>Totals from Page 12C, Carried Forward</b>		\$ 9,249,710	\$ 375,214		\$ 348,537	\$ (26,677)	\$ 1,678,084	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,249,710	\$ 375,214		\$ 348,537	\$ (26,677)	\$ 1,678,084	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 9,249,710	\$ 375,214		\$ 348,537	\$ (26,677)	\$ 1,678,084	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)		\$ 9,249,710	\$ 375,214		\$ 348,537	\$ (26,677)	\$ 1,678,084	34

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

Facility Name & ID Number Aperion Care Oak Lawn

# 0050500

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

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

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	16,457	422	20	422		1,020	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	877	141	20	44	(97)	351	9
10	Allocated from Aperion Care	2012	249	19	20	12	(7)	75	10
11	Allocated from Aperion Care	2013	106	12	20	5	(7)	26	11
12									12
13	Allocated from Chase Office LLC	2018	75		20	4	4	4	13
14	Allocated from Chase Office LLC	2017	3,809	270	20	190	(79)	381	14
15	Allocated from Chase Office LLC	2016	83,409	6,107	20	4,170	(1,936)	10,079	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)		\$ 104,982	\$ 6,970		\$ 4,848	\$ (2,122)	\$ 11,935	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 104,982	\$ 6,970		\$ 4,848	\$ (2,122)	\$ 11,935	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 104,982	\$ 6,970		\$ 4,848	\$ (2,122)	\$ 11,935	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 2,093,389	\$ 8,088	\$ 211,333	\$ 203,245	10	\$ 927,680	71
72	Current Year Purchases	27,698	415	1,076	661	10	1,076	72
73	Fully Depreciated Assets	41,514				10	41,514	73
74								74
75	TOTALS	\$ 2,162,600	\$ 8,503	\$ 212,410	\$ 203,906		\$ 970,270	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		GMC Passanger Van	2014	\$ 50,337	\$	\$ 7,191	\$ 7,191	5	\$ 30,561	76
77		Allocated from Aperion Care	2018	985	149	197	48	5	639	77
78		Allocated from Aperion Consultin	2018	719	118	144	25	5	575	78
79										79
80	TOTALS			\$ 52,040	\$ 268	\$ 7,532	\$ 7,264		\$ 31,776	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)	\$ 11,515,793	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 383,985	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 568,478	83**
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 184,493	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,680,130	85

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

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

G. Construction-in-Progress

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

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

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



**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	<b>TOTAL</b>				\$			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: \$ 15,786 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 form Aperion Care</u>		\$	\$ <u>1,951</u>	17
18	<u>Allocated form Aperion Consulting</u>			<u>335</u>	18
19					19
20					20
21	<b>TOTAL</b>		\$	\$ <u>2,286</u>	21

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

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

Facility Name & ID Number Aperion Care Oak Lawn # 0050500 Report Period Beginning: 01/01/18 Ending: 12/31/18  
 XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 304,958	\$		\$ 304,958	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			72,625			72,625	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			333,555			333,555	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				123,569		123,569	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					5,955	71,997		77,952	13
14	TOTAL			\$		\$ 717,093	\$ 195,566		\$ 912,659	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 Oak Lawn**#      **0050500**Report Period Beginning:      **01/01/18**Ending:      **12/31/18****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of      **12/31/18**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 472,384	\$ 472,594	1
2	Cash-Patient Deposits	993	993	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,476,264	1,599,264	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	152,815	152,815	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	1,164	227,576	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,103,620	\$ 2,453,242	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		590,000	13
14	Buildings, at Historical Cost		3,950,000	14
15	Leasehold Improvements, at Historical Cost	1,993,601	2,850,221	15
16	Equipment, at Historical Cost	557,085	1,092,085	16
17	Accumulated Depreciation (book methods)	(1,801,789)	(3,004,528)	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>	9,564,649	9,684,380	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 10,313,546	\$ 15,162,158	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 12,417,166	\$ 17,615,400	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 875,841	\$ 867,508	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,555,926	2,555,926	29
30	Accrued Salaries Payable	173,265	173,265	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,257	6,257	31
32	Accrued Real Estate Taxes(Sch.IX-B)		456,000	32
33	Accrued Interest Payable	12,939	86,148	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	458,253	458,253	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 4,082,481	\$ 4,603,357	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	9,214	9,214	39
40	Mortgage Payable		12,825,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>	1,913,548		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,922,762	\$ 12,834,214	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,005,243	\$ 17,437,571	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 6,411,923	\$ 177,829	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 12,417,166	\$ 17,615,400	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>5,891,361</b>	1
2	Restatements (describe):		2
3	<u>Bad Debt Expense</u>	122,064	3
4	<u>Rounding</u>	(1)	4
5			5
6	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>6,013,424</b>	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	482,499	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	(84,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>398,499</b>	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>6,411,923</b>	24 *

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

Facility Name & ID Number Aperion Care Oak Lawn# 0050500Report Period Beginning: 01/01/18Ending: 12/31/18**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

1

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 11,367,077	1
2	Discounts and Allowances for all Levels	(1,139,675)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 10,227,402	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	226,521	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 226,521	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	1,200	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	6,598	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	132	19
20	Radiology and X-Ray	157	20
21	Other Medical Services	1,608	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 9,695	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	130,157	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 130,157	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	129,907	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 129,907	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 10,723,682	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,373,197	31
32	Health Care	3,556,003	32
33	General Administration	2,117,823	33
<b>B. Capital Expense</b>			
34	Ownership	1,956,031	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	940,434	35
36	Provider Participation Fee	297,695	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 10,241,183	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	482,499	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 482,499	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,412,438	44
45	Private Pay - Net Inpatient Revenue	375,768	45
46	Medicare - Net Inpatient Revenue	2,691,468	46
47	Other-(specify) <u>Insurance</u>	759,954	47
48	Other-(specify) <u>Veterans/Managed Care</u>	4,987,774	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 10,227,402	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 Oak Lawn

# 0050500

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	1,752	1,883	\$ 89,058	\$ 47.30	1
2	Assistant Director of Nursing	917	1,114	44,090	39.58	2
3	Registered Nurses	12,277	13,411	487,072	36.32	3
4	Licensed Practical Nurses	33,092	35,824	1,087,473	30.36	4
5	CNAs & Orderlies	62,235	66,402	979,568	14.75	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,599	8,499	184,753	21.74	8
9	Activity Director	1,496	1,810	22,608	12.49	9
10	Activity Assistants	7,786	8,043	88,870	11.05	10
11	Social Service Workers	8,374	8,921	227,826	25.54	11
12	Dietician					12
13	Food Service Supervisor	1,752	1,852	40,598	21.92	13
14	Head Cook					14
15	Cook Helpers/Assistants	22,563	24,279	309,661	12.75	15
16	Dishwashers					16
17	Maintenance Workers	1,952	2,080	37,835	18.19	17
18	Housekeepers	900	900	11,159	12.40	18
19	Laundry	169	169	2,488	14.72	19
20	Administrator	2,080	2,120	115,887	54.66	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	395	465	13,940	29.98	23
24	Clerical	7,781	8,680	147,574	17.00	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	1,004	1,219	21,336	17.50	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Attached</u>	45	45	404	8.93	33
34	TOTAL (lines 1 - 33)	174,169	187,716	\$ 3,912,200 *	\$ 20.84	34

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

\*\* See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 17,810	01-03	35
36	Medical Director	82	36,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	64,635	10-03	38
39	Pharmacist Consultant	1,467	9,266	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	2	60	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	57	3,560	11-03	44
45	Social Service Consultant	28	1,733	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,635	\$ 133,064		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	325	8,951	10-03	52
53	TOTAL (lines 50 - 52)	325	\$ 8,951		53





Facility Name & ID Number Aperion Care Oak Lawn# 0050500

Report Period Beginning:

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

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. HCCI - \$21,236
- (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. \$ 19,937 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. \$ 297,695  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 4,295 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees