FOR BHF USE

LL1

2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

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

I. IDPH License ID Number: 0052696

Facility Name: Aperion Care St. Elmo, Llc

Address: 221 East Cumberland (Number) St. Elmo (City) 62458 (Zip Code)

County: Fayette

Telephone Number: (618) 829-5551 **Fax #** (618) 829-5569

HFS ID Number:

Date of Initial License for Current Owners: 2/1/2014

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steven N. Lavenda **Telephone Number:** (847) 282-6300
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/18 to 12/31/18 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address) Marcum, LLP, 9 Parkway North, Suite 200 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax # (847) 282-6301

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	42	Skilled (SNF)	42	15,330	1
2		Skilled Pediatric (SNF/PED)			2
3	18	Intermediate (ICF)	18	6,570	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	60	TOTALS	60	21,900	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	718		2,681	3,399	8
9	SNF/PED					9
10	ICF	10,599	2,334		12,933	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,317	2,334	2,681	16,332	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.58%

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)
Meals on Wheels

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 [X]

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

I. On what date did you start providing long term care at this location?
Date started 02/01/14

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 02/01/14 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 42 and days of care provided 2,144

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

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

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

STATE OF ILLINOIS

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	112,052	11,227	6,966	130,245		130,245	6,203	136,448			1
2	Food Purchase		89,216		89,216		89,216	(75)	89,141			2
3	Housekeeping	77,712	13,475		91,187		91,187		91,187			3
4	Laundry	26,368	4,130	22	30,520		30,520		30,520			4
5	Heat and Other Utilities			67,599	67,599		67,599	(12,331)	55,268			5
6	Maintenance	28,915	8,387	50,646	87,948		87,948	6,488	94,436			6
7	Other (specify):*							1,362	1,362			7
8	**TOTAL General Services**	245,047	126,435	125,233	496,715		496,715	1,647	498,362			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	914,917	57,334	35,712	1,007,963		1,007,963	(12,584)	995,379			10
10a	Therapy											10a
11	Activities	62,072	1,325	2,597	65,994		65,994		65,994			11
12	Social Services	60,629		2,185	62,814		62,814		62,814			12
13	CNA Training											13
14	Program Transportation			14,840	14,840		14,840		14,840			14
15	Other (specify):*							2,191	2,191			15
16	**TOTAL Health Care and Programs**	1,037,618	58,659	67,334	1,163,611		1,163,611	(10,394)	1,153,217			16
	C. General Administration											
17	Administrative	83,707		121,297	205,004		205,004	(97,073)	107,931			17
18	Directors Fees											18
19	Professional Services			139,164	139,164	(12)	139,152	(31,485)	107,667			19
20	Dues, Fees, Subscriptions & Promotions			61,694	61,694		61,694	(41,351)	20,343			20
21	Clerical & General Office Expenses	28,631		107,513	136,144		136,144	(10,062)	126,082			21
22	Employee Benefits & Payroll Taxes			184,859	184,859		184,859		184,859			22
23	Inservice Training & Education											23
24	Travel and Seminar			3,624	3,624		3,624	847	4,471			24
25	Other Admin. Staff Transportation			781	781		781	2,693	3,474			25
26	Insurance-Prop.Liab.Malpractice			98,300	98,300		98,300	827	99,127			26
27	Other (specify):*							10,263	10,263			27
28	**TOTAL General Administration**	112,338		717,232	829,570	(12)	829,558	(165,342)	664,216			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,395,003	185,094	909,799	2,489,896	(12)	2,489,884	(174,089)	2,315,795			29

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

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

Facility Name & ID Number Aperion Care St. Elmo, Llc #0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			47,876	47,876		47,876	21,836	69,712			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			21,940	21,940		21,940	132,959	154,899			32
33	Real Estate Taxes			23,080	23,080	12	23,092	568	23,660			33
34	Rent-Facility & Grounds			246,000	246,000		246,000	(246,000)				34
35	Rent-Equipment & Vehicles			6,131	6,131		6,131	1,460	7,591			35
36	Other (specify):*			17,301	17,301		17,301	(17,301)	0			36
37	**TOTAL Ownership**			362,328	362,328	12	362,340	(106,478)	255,861			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		154,395	247,226	401,621		401,621	(16,652)	384,969			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			113,739	113,739		113,739		113,739			42
43	Other (specify):*			20,059	20,059		20,059	(20,059)				43
44	**TOTAL Special Cost Centers**		154,395	381,024	535,419		535,419	(36,711)	498,708			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,395,003	339,489	1,653,151	3,387,643		3,387,643	(317,278)	3,070,365			45

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(12,754)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(41,203)	30		9
10	Interest and Other Investment Income	(4,668)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(126)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(2)	21		18
19	Entertainment				19
20	Contributions	(40,256)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(58,478)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(79,412)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (236,899)		$	30

BHF USE ONLY								
48		49		50		51		52	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(80,379)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (80,379)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (317,278)		37

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

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

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

Aperion Care St. Elmo, Llc

ID# 0052696

Report Period Beginning: 01/01/18

Ending: 12/31/18

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Advertising/Marketing	$ (17,012)	43	1
2	Promotional Products	(2,522)	43	2
3	Bank Charges	(15,193)	21	3
4	PAC Dues	(4,755)	20	4
5	Theft & Damage Loss	(112)	21	5
6	Amortization	(17,301)	36	6
7	Other Unclassified Income	(7)	21	7
8	Supplemental Insurance	(906)	21	8
9	Bldg Co Accounting Fees	(7,983)	19	9
10	Bldg Co - Amortization	(18,429)	36	10
11	Bldg Co - Bank Fees	(1,925)	21	11
12	Bldg Co - Licenses and Permits	(168)	20	12
13	Additional R&M	9,019	06	13
14	Non-Allowable Legal Expense	(205)	19	14
15	Non-Allowable Professional Expense	(1,769)	19	15
16	Interbuild Adjustment	(145)	06	16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(79,412)		49

Aperion Care St. Elmo, Llc

ID# 0052696

Report Period Beginning: 01/01/18

Ending: 12/31/18

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary				6,203								6,203	1
2	Food Purchase	(126)		51									(75)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(12,754)					423						(12,331)	5
6	Maintenance	8,874		904	(4,205)		915						6,488	6
7	Other (specify):*			84	1,121		157						1,362	7
8	**TOTAL General Services**	(4,006)		1,039	3,119		1,495						1,647	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			5,035	(17,620)								(12,584)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			512	1,679								2,191	15
16	**TOTAL Health Care and Programs**			5,547	(15,941)								(10,394)	16
	C. General Administration													
17	Administrative			(97,073)									(97,073)	17
18	Directors Fees													18
19	Professional Services	(9,956)	7,983	787	971	(28,013)	272		(3,529)				(31,485)	19
20	Fees, Subscriptions & Promotions	(45,179)	168	2,577	512	566	5						(41,351)	20
21	Clerical & General Office Expenses	(76,623)	1,925	15,321	1,269	47,201	846						(10,062)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			681	131	35							847	24
25	Other Admin. Staff Transportation			2,592	87	14							2,693	25
26	Insurance-Prop.Liab.Malpractice			827									827	26
27	Other (specify):*			4,947	122	5,194							10,263	27
28	**TOTAL General Administration**	(131,758)	10,076	(69,341)	3,091	24,997	1,122		(3,529)				(165,342)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(135,764)	10,076	(62,754)	(9,731)	24,997	2,617		(3,529)				(174,089)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 **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

	Capital Expense D. Ownership	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)	
30	Depreciation	(41,203)	56,810	664	120	122	5,323						21,836	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(4,668)	132,910	3,170	6		1,541						132,959	32
33	Real Estate Taxes						568						568	33
34	Rent-Facility & Grounds		(216,000)				(30,000)						(246,000)	34
35	Rent-Equipment & Vehicles			772	133	137	418						1,460	35
36	Other (specify):*	(35,730)	18,429										(17,301)	36
37	**TOTAL Ownership**	(81,601)	(7,851)	4,606	259	259	(22,150)						(106,478)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(16,652)					(16,652)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(19,534)			(525)								(20,059)	43
44	**TOTAL Special Cost Centers**	(19,534)			(525)			(16,652)					(36,711)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(236,899)	2,225	(58,148)	(9,998)	25,255	(19,533)	(16,652)	(3,529)				(317,278)	45

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent Income	$ 216,000	221 East Cumberland, LLC	100.00%	$	$ (216,000)	1
2	V	19	Accounting Fees		221 East Cumberland, LLC	100.00%	7,983	7,983	2
3	V	36	Amortization		221 East Cumberland, LLC	100.00%	18,429	18,429	3
4	V	33	Real Estate Tax	24,540	221 East Cumberland, LLC	100.00%	24,540		4
5	V	30	Depreciation		221 East Cumberland, LLC	100.00%	56,810	56,810	5
6	V	32	Interest	7	221 East Cumberland, LLC	100.00%	132,917	132,910	6
7	V	21	Bank Fees		221 East Cumberland, LLC	100.00%	1,925	1,925	7
8	V	20	Licenses & Permits		221 East Cumberland, LLC	100.00%	168	168	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 240,547			$ 242,772	$ * 2,225	14

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	FOOD	$	APERION CARE, INC.		$ 51	$ 51	15
16	V	6	MAINTENANCE SALARY		APERION CARE, INC.		826	826	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.		78	78	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.		84	84	18
19	V	10	NURSING & MEDICAL RECORDS		APERION CARE, INC.		1	1	19
20	V	10	SALARY- NURSE		APERION CARE, INC.		5,034	5,034	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.		512	512	21
22	V	17	ADMINISTRATIVE SALARIES		APERION CARE, INC.		24,224	24,224	22
23	V	19	PROFESSIONAL FEES		APERION CARE, INC.		4,178	4,178	23
24	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.		2,577	2,577	24
25	V	21	CLERICAL SALARY		APERION CARE, INC.		14,542	14,542	25
26	V	21	CLERICAL & GENERAL		APERION CARE, INC.		779	779	26
27	V	24	SEMINARS		APERION CARE, INC.		681	681	27
28	V	25	AUTO AND TRAVEL		APERION CARE, INC.		2,592	2,592	28
29	V	26	INSURANCE		APERION CARE, INC.		827	827	29
30	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.		4,947	4,947	30
31	V	30	DEPRECIATION		APERION CARE, INC.		664	664	31
32	V	32	INTEREST		APERION CARE, INC.		3,170	3,170	32
33	V	35	AUTO LEASE		APERION CARE, INC.		772	772	33
34	V	17	MANAGEMENT FEE	121,297	APERION CARE, INC.			(121,297)	34
35	V	19	HOME OFFICE	3,391	APERION CARE, INC.			(3,391)	35
36	V								36
37	V								37
38	V								38
39	Total			$ 124,688			$ 66,539	$ * (58,148)	39

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	DIETITIAN SALARY	$	APERION CONSULTING, LLC		$ 6,203	$ 6,203	15
16	V	6	MAINTENANCY SALARY		APERION CONSULTING, LLC		3,953	3,953	16
17	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC		1,121	1,121	17
18	V	10	SALARY NURSE		APERION CONSULTING, LLC		15,003	15,003	18
19	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC		1,679	1,679	19
20	V	19	PROFESSIONAL FEES		APERION CONSULTING, LLC		971	971	20
21	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC		512	512	21
22	V	21	CLERICAL & GENERAL		APERION CONSULTING, LLC		1,269	1,269	22
23	V	24	SEMINARS		APERION CONSULTING, LLC		131	131	23
24	V	25	AUTO AND TRAVEL		APERION CONSULTING, LLC		87	87	24
25	V	27	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC		122	122	25
26	V	30	DEPRECIATION		APERION CONSULTING, LLC		120	120	26
27	V	32	INTEREST		APERION CONSULTING, LLC		6	6	27
28	V	35	AUTO LEASE		APERION CONSULTING, LLC		133	133	28
29	V								29
30	V								30
31	V								31
32	V	10	RN CONSULTING	32,622	APERION CONSULTING, LLC			(32,622)	32
33	V	06	PROJECT MANAGER	8,158	APERION CONSULTING, LLC			(8,158)	33
34	V	43	MARKETING	525	APERION CONSULTING, LLC			(525)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 41,306			$ 31,308	$ * (9,998)	39

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	PROFESSIONAL FEES		APERION FINANCIAL, LLC		2,505	$ 2,505	15
16	V	20	FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC		566	566	16
17	V	21	CLERICAL & GENERAL		APERION FINANCIAL, LLC		47,201	47,201	17
18	V	24	SEMINARS		APERION FINANCIAL, LLC		35	35	18
19	V	25	AUTO AND TRAVEL		APERION FINANCIAL, LLC		14	14	19
20	V	27	EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC		5,194	5,194	20
21	V	30	DEPRECIATION		APERION FINANCIAL, LLC		122	122	21
22	V	35	EQUIPMENT RENTAL		APERION FINANCIAL, LLC		137	137	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V	19	HOME OFFICE EXPENSE	30,518	APERION FINANCIAL, LLC			(30,518)	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 30,518			$ 55,774	$ * 25,255	39

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	$	CHASE OFFICE,LLC		$ 423	$ 423	15
16	V	6	REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		915	915	16
17	V	7	HOUSEKEEPING		CHASE OFFICE,LLC		157	157	17
18	V	19	PROFESSIONAL FEES		CHASE OFFICE,LLC		272	272	18
19	V	20	DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		5	5	19
20	V	21	OFFICE EXPENSE		CHASE OFFICE,LLC		846	846	20
21	V	30	DEPRECIATION		CHASE OFFICE,LLC		5,323	5,323	21
22	V	32	INTEREST EXPENSE		CHASE OFFICE,LLC		1,541	1,541	22
23	V	33	REAL ESTATE TAXES		CHASE OFFICE,LLC		568	568	23
24	V	35	EQUIPMENT RENTAL		CHASE OFFICE,LLC		418	418	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V	34	RENTAL INCOME	30,000	CHASE OFFICE, LLC			(30,000)	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 30,000			$ 10,467	$ * (19,533)	39

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy Services	$ 222,624	Renewal Rehab		$ 205,972	$ (16,652)	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			$ 222,624			$ 205,972	$ * (16,652)	39

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Payroll Services	$ 13,479	ProPay HR LLC		$ 9,950	$ (3,529)	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			$ 13,479			$ 9,950	$ * (3,529)	39

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	26	Insurance	$ 77,935	Aperion Incorporated Cell		$ 77,935	$	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			$ 77,935			$ 77,935	$ *	39

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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	BM Equities	97.00%	Aperion Care Angola	Angola, IN	221 East Cumberland, LLC	St. Elmo	Building Co.	1
2	Steven Turofsky	1.50%	Aperion Care Bloomington	Bloomington	Interbuild Construction	Chicago	Bldg Improvements	2
3	Frederick Frankel	1.50%	Aperion Care Bridgeport	Bridgeport	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	3
4			Aperion Care Burbank	Burbank	Propay	Evanston	Payroll Services	4
5			Aperion Care Cairo	Cairo	Renewal Rehab	LIncolnwood	Therapy Services	5
6			Aperion Care Capitol	Capitol	Aperion Care, Inc.	LIncolnwood	Corporate Manager	6
7			Aperion Care Chicago Heights	Chicago Heights	Aperion Consulting, Inc.	LIncolnwood	Consulting Co.	7
8			Aperion Care Demotte	Demotte,IN	Aperion Financial, Inc.	LIncolnwood	Bookkeeping	8
9			Aperion Care Dolton	Dolton	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Elgin	Elgin	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Evanston	Evanston	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Fairfield	Fairfield	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care Forest Park	Forest Park	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16			Aperion Care Galesburg	Galesburg	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17			Aperion Care Hidden Lake	St. Louis, MO	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care Highwood	Highwood	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care International	Chicago	Aperion Incorporated Cell	Burlington, VT	Insurance	19
20			Aperion Care Jacksonville	Jacksonville				20
21			Aperion Care Kokomo	Kokomo, IN				21
22			Aperion Care Litchfield	Litchfield				22
23			Aperion Care Marion	Marion, IN				23
24			Aperion Care Marseilles	Marseilles				24
25			Aperion Care Mascoutah	Mascoutah				25
26			Aperion Care Midlothian	Midlothian				26
27			Aperion Care Moline	East Moline				27
28			Aperion Care Morton Terrace	Morton				28
29			Aperion Care Morton Villa	Morton				29
30			Aperion Care Oak Lawn	Oak Lawn				30

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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			Aperion Care Olney	Olney				1
2			Aperion Care Peoria Heights	Peoria Heights				2
3			Aperion Care Peru	Peru, IN				3
4			Aperion Care Plum Grove	Palatine				4
5			Aperion Care Princeton	Princeton				5
6			Aperion Care Spencer	Spencer, IN				6
7			Aperion Care Spring Valley	Spring Valley				7
8			Aperion Care Springfield	Springfield				8
9			Aperion Care Tolleston Park	Gary, IN				9
10			Aperion Care Toluca	Toluca				10
11			Aperion Care University Park	Fort Wayne, IN				11
12			Aperion Care Valparaiso	Valparaiso, IN				12
13			Aperion Care Waldron	Wilmington				13
14			Aperion Care West Chicago	Springfield				14
15			Aperion Care Wilmington	Wilmington				15
16			Glennon Place (MO)	Bolivar, MO				16
17			Huntington Nursing & Rehab	Huntington, IN				17
18			Legend Healthcare (KS)	Tonganoxie, KS				18
19			The Arbors at Michigan City	Michigan City, IN				19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0%	See Attached	0.47	1.17%	Alloc. Salary	$ 2,913	17-7	1
2	Jay Meystel	Relative	Clerical	0%	See Attached	0.23	0.58%	Alloc. Salary	360	21-7	2
3	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.06	1.55%	Alloc. Salary	205	21-7	3
4	David Berkowitz	Relative	Administrative	0%	See Attached	0.47	1.17%	Alloc. Salary	2,913	17-7	4
5	Fred Frankel	Owner	Administrative	1.50%	See Attached	0.47	1.17%	Alloc. Salary	2,621	17-7	5
6	Steve Turofsky	Owner	Administrative	1.50%	See Attached	0.47	1.17%	Alloc. Salary	2,404	17-7	6
7	Elisheva Adest	Relative	Clerical	0	See Attached	0.18	0.77%	Alloc. Salary	144	21-7	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	$ 11,560		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 St. Elmo, Llc # 0052696 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 [X]

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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 St. Elmo, Llc # 0052696 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 [X] NO [ ]

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

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: (

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,401,635	55	$ 4,383	$	16,332	$ 51	1
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	55,615	16,332	826	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652		16,332	78	3
4	7	EMP. BEN.-GEN. SERV. & DIET	ACTUAL CENSUS	1,401,635	55	5,656		16,332	84	4
5	10	NURSING & MEDICAL RECOR	ACTUAL CENSUS	1,401,635	55	128		16,332	1	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	422,414	16,332	5,034	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,401,635	55	42,957		16,332	512	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	2,112,862	16,332	24,224	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581		16,332	4,178	9
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133		16,332	2,577	10
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	1,246,022	16,332	14,542	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841		16,332	779	12
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453		16,332	681	13
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488		16,332	2,592	14
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976		16,332	827	15
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828		16,332	4,947	16
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000		16,332	664	17
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060		16,332	3,170	18
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252		16,332	772	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 5,718,302	$ 3,836,913		$ 66,539	25

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	PATIENT DAYS	1,401,635	55	$ 424,292	$ 424,292	16,332	$ 6,203	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	311,197	16,332	3,953	2
3	7	EMP. BEN.-GEN. SERV. & DIET	PATIENT DAYS	1,401,635	55	81,117		16,332	1,121	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	1,640,760	16,332	15,003	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	183,437		16,332	1,679	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360		16,332	971	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964		16,332	512	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	81,823	16,332	1,269	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275		16,332	131	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427		16,332	87	10
11	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	9,636		16,332	122	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275		16,332	120	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508		16,332	6	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374		16,332	133	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		$ 31,308	25

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	215,001		16,332	2,505	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576		16,332	566	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	16,332	47,201	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987		16,332	35	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197		16,332	14	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805		16,332	5,194	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463		16,332	122	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738		16,332	137	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		$ 55,774	25

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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 [X] NO [ ]

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

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: (

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,401,635	55	$ 36,284	$	16,332	$ 423	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537		16,332	915	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463		16,332	157	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338		16,332	272	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402		16,332	5	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586		16,332	846	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791		16,332	5,323	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223		16,332	1,541	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786		16,332	568	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907		16,332	418	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	$		$ 10,467	25

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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 [X] 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		55	$	$		$ 205,972	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					$	$		$ 205,972	25

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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 [X] NO [ ]

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

Name of Related Organization: ProPay HR LLC
Street Address: 2201 W Main St
City / State / Zip Code: Evanston, IL 60202
Phone Number: (847) 905-3268
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	Payroll Services				$	$		$ 9,950	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					$	$		$ 9,950	25

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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 [X] NO [ ]

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

Name of Related Organization: Aperion Incorporated Cell
Street Address: 30 Main Street, Suite 330
City / State / Zip Code: Burlington, Vermont 05401
Phone Number: (
Fax Number: (

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	26	Insurance	Direct Allocation			$	$		$ 77,935	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 77,935	25

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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 St. Elmo, Llc # 0052696 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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 St. Elmo, Llc # 0052696 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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	First Midwest Bank		X	Mortgage			$	$ 2,160,000			$ 132,917	1
2												2
3												3
4												4
5												5
	Working Capital											
6	First Midwest Bank		X	Line of Credit				431,153			21,885	6
7	Insurance Policies		X								55	7
8												8
9	TOTAL Facility Related						$	$ 2,591,153			$ 154,857	9
	B. Non-Facility Related*											
10	Interest Income		X								(4,668)	10
11	Interest Income - Bldg Co		X								(7)	11
12	Allocated from Aperion Care										3,170	12
13	See Supplemental Schedule										1,547	13
14	TOTAL Non-Facility Related						$	$			$ 42	14
15	TOTALS (line 9+line14)						$	$ 2,591,153			$ 154,899	15

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

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

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2017 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	24,540	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.)	$	23,649	2
3. Under or (over) accrual (line 2 minus line 1).	$	(891)	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	$	24,540	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$	12	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	23,660	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2013	22,873	8
	2014	23,188	9
	2015	23,505	10
	2016	24,020	11
	2017	23,080	12

2018 Accrual = $23,080 x 1.0633 (rounded) = $24,540

Allocated from Chase Office - $568

FOR BHF USE ONLY

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

NOTES:

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

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care St. Elmo, Llc COUNTY Fayette

FACILITY IDPH LICENSE NUMBER 0052696

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) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	01-12-27-237-002	Long Term Care Facility	$ 76.09	$ 76.09
2.	01-12-27-237-003	Long Term Care Facility	$ 21,303.53	$ 21,303.53
3.	01-12-27-237-004	Long Term Care Facility	$ 1,700.55	$ 1,700.55
4.	See Attached	Allocated from Chase Office	$ 45,392.90	$ 528.92
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 68,473.07	$ 23,609.09

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 St. Elmo, Llc COUNTY Fayette

FACILITY IDPH LICENSE NUMBER 0052696

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

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 14,076 B. General Construction Type: Exterior Brick Frame Reinforced Concrete Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (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? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (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 [X] NO
If so, please complete the following:

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

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	51,830	2014	$ 90,000	1
2	Allocated from Chase Office LLC			723	2
3	TOTALS			$ 90,723	3

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	60		2014	1968	$ 1,108,000	$ 56,810	39	$ 28,410	$ (28,400)	$ 142,051	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2014	294,271		20	16,691	16,691	70,715	9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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	
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	Related Building Company (Pages 12F & 12G)								67
68	Related Party Allocations (Pages 12H & 12I)		41,538	2,758		1,918	(840)	4,722	68
69	Financial Statement Depreciation			47,876			(47,876)		69
70	TOTAL (lines 4 thru 69)		$ 1,443,809	$ 107,444		$ 47,020	$ (60,424)	$ 217,488	70

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 1,443,809	$ 107,444		$ 47,020	$ (60,424)	$ 217,488	1
2	Don Office Floor Tile, 4 Resident Rooms-Remove Wallparer, New F	2015	10,507		20	525	525	1,883	2
3	Corridor Handrails, End Caps, Bumper Guards & End Caps	2015	8,756		20	438	438	1,605	3
4	New Condensing Unit	2016	4,692		20	235	235	547	4
5	Repaired Windows, Soffits & Timbers For Front Entry	2016	3,134		20	209	209	522	5
6	Patched Parking Lot, Seal Coated & Re-Striped	2016	4,137		20	207	207	552	6
7	Dining Room Wall Improvements	2017	6,994		20	350	350	699	7
8	Install Drywall On Ceiling	2017	3,020		20	151	151	302	8
9	Ao Smith Commercial Water Heater	2017	3,965		20	198	198	380	9
10	Basement Sump Pump System	2017	13,613		20	681	681	1,248	10
11	4 Ton Heat Pump System	2017	6,572		20	329	329	466	11
12	Wall Base & Floor Prep In Dining Room	2017	3,210		20	161	161	227	12
13	Replace A/C System In Kitchen	2018	4,763		20	182	182	182	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,517,172	$ 107,444		$ 50,684	$ (56,760)	$ 226,102	34

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 1,517,172	$ 107,444		$ 50,684	$ (56,760)	$ 226,102	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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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,517,172	$ 107,444		$ 50,684	$ (56,760)	$ 226,102	34

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 1,517,172	$ 107,444		$ 50,684	$ (56,760)	$ 226,102	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,517,172	$ 107,444		$ 50,684	$ (56,760)	$ 226,102	34

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 1,517,172	$ 107,444		$ 50,684	$ (56,760)	$ 226,102	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,517,172	$ 107,444		$ 50,684	$ (56,760)	$ 226,102	34

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

XI. OWNERSHIP COSTS (continued)

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

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

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

XI. OWNERSHIP COSTS (continued)

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

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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	Related Party		$	$		$	$	$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	6,511	167	20	167		403	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	347	56	20	17	(38)	139	9
10	Allocated from Aperion Care	2012	98	8	20	5	(3)	30	10
11	Allocated from Aperion Care	2013	42	5	20	2	(3)	10	11
12									12
13	Allocated from Chase Office LLC	2018	30		20	1	1	1	13
14	Allocated from Chase Office LLC	2017	1,507	107	20	75	(31)	151	14
15	Allocated from Chase Office LLC	2016	33,002	2,416	20	1,650	(766)	3,988	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 41,538	$ 2,758		$ 1,918	$ (840)	$ 4,722	34

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		$ 41,538	$ 2,758		$ 1,918	$ (840)	$ 4,722	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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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 41,538	$ 2,758		$ 1,918	$ (840)	$ 4,722	34

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 179,495	$ 3,200	$ 18,578	$ 15,378	10	$ 83,539	71
72	Current Year Purchases	4,001	164	315	151	10	315	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 183,496	$ 3,365	$ 18,893	$ 15,528		$ 83,854	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care	1900	$ 390	$ 59	$ 78	$ 19	5	$ 253	76
77		Allocated from Aperion Consultin	1900	284	47	57	10	5	227	77
78										78
79										79
80	TOTALS			$ 674	$ 106	$ 135	$ 29		$ 480	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 1,792,065	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 110,914	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 69,712	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (41,203)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 310,437	85	

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? If NO, see instructions. ☐ YES ☐ NO

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

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: *

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	$

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: $ 6,686 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	Allocated from Aperion Care		$	$ 772	17
18	Allocated from Aperion Consulting			133	18
19					19
20					20
21	TOTAL		$	$ 905	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 St. Elmo, Llc # 0052696 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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

		1	2	3	4	5	6	7	8	
	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	$		$ 101,203	$		$ 101,203	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			23,774			23,774	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			97,648			97,648	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				153,496		153,496	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					24,601	899		25,500	13
14	TOTAL			$		$ 247,226	$ 154,395		$ 401,621	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.

STATE OF ILLINOIS

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 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 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 55,970	$ 81,679	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	930,751	930,751	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	46,602	46,602	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	444,657	994,657	8
9	Other(specify): See Attached Schedule	110	35,732	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,478,090	$ 2,089,421	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		90,000	13
14	Buildings, at Historical Cost		1,108,000	14
15	Leasehold Improvements, at Historical Cost	376,413	376,413	15
16	Equipment, at Historical Cost	45,399	187,399	16
17	Accumulated Depreciation (book methods)	(173,770)	(451,903)	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): See Attached Schedule	684,621	1,375,411	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 932,663	$ 2,685,320	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,410,753	$ 4,774,741	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 229,188	$ 220,856	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	431,153	431,153	29
30	Accrued Salaries Payable	101,398	101,398	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,954	4,954	31
32	Accrued Real Estate Taxes(Sch.IX-B)		24,540	32
33	Accrued Interest Payable	2,183	14,513	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	9,940	9,940	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 778,816	$ 807,354	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,160,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	2,226,131	1,390,212	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 2,226,131	$ 3,550,212	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,004,947	$ 4,357,566	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (594,194)	$ 417,175	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,410,753	$ 4,774,741	48

*(See instructions.)

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (626,994)	1
2	Restatements (describe):		2
3	**Bad Debt Expense**	19,930	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (607,064)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	12,870	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 12,870	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (594,194)	24 *

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

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,872,509	1
2	Discounts and Allowances for all Levels	451,899	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,324,408	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	58,798	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 58,798	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	2,801	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	29	19
20	Radiology and X-Ray	209	20
21	Other Medical Services	9,593	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 12,632	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	4,668	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 4,668	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	See Supplemental Schedule	7	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 7	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,400,513	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	496,715	31
32	Health Care	1,163,611	32
33	General Administration	829,570	33
	B. Capital Expense		
34	Ownership	362,328	34
	C. Ancillary Expense		
35	Special Cost Centers	421,680	35
36	Provider Participation Fee	113,739	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,387,643	40
41	**Income before Income Taxes (line 30 minus line 40)****	12,870	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 12,870	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,814,099	44
45	Private Pay - Net Inpatient Revenue	409,789	45
46	Medicare - Net Inpatient Revenue	1,002,662	46
47	Other-(specify) Insurance/Managed Care	97,858	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 3,324,408	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 St. Elmo, Llc # 0052696 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 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,010	2,138	$ 81,074	$ 37.92	1
2	Assistant Director of Nursing					2
3	Registered Nurses	3,496	3,848	117,527	30.54	3
4	Licensed Practical Nurses	12,752	14,044	304,680	21.69	4
5	CNAs & Orderlies	31,255	34,377	411,636	11.97	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,776	2,290	25,726	11.23	9
10	Activity Assistants	2,644	2,916	30,054	10.31	10
11	Social Service Workers	2,621	2,848	60,629	21.29	11
12	Dietician					12
13	Food Service Supervisor	1,266	1,335	20,508	15.36	13
14	Head Cook					14
15	Cook Helpers/Assistants	8,259	8,868	91,544	10.32	15
16	Dishwashers					16
17	Maintenance Workers	1,396	1,482	28,915	19.51	17
18	Housekeepers	6,438	6,895	77,712	11.27	18
19	Laundry	2,473	2,670	26,368	9.88	19
20	Administrator	1,884	2,080	83,707	40.24	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,218	1,376	28,111	20.43	23
24	Clerical	16	16	520	32.50	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) See Attached	535	535	6,292	11.76	33
34	TOTAL (lines 1 - 33)	80,039	87,718	$ 1,395,003 *	$ 15.90	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	127	$ 6,966	01-03	35
36	Medical Director	224	12,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	32,622	10-03	38
39	Pharmacist Consultant	588	3,090	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	43	2,597	11-03	44
45	Social Service Consultant	36	2,185	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,018	$ 59,460		49

C. CONTRACT NURSES

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

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Nancy Gelsinger	Administrator	0	$ 83,707
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 83,707

B. Administrative - Other

Description	Amount
Aperion Care - Management Fee	$ 121,297
TOTAL (agree to Schedule V, line 17, col. 3)	$ 121,297
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Aperion Care	Home Office Expense	$ 3,391
Aperion Financial	Home Office Expense	30,518
See Attached	Legal Fees	792
Propay HR	Payroll Processing	13,479
Marcum LLP	Accounting Fees	23,690
Aperion Care	Data Processing	14,489
Creative Technology Solutions	IT Consulting	3,710
Ability Network	Healthcare Software	6,073
Point Click Care	EMR / Billing Software	19,318
Personnal Planners	Unemployment Consulting	1,250
Coms Interactive	Care Mngmt Software	3,494
See Supplemental Schedule		18,960
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 139,163

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 43,836
Unemployment Compensation Insurance	17,014
FICA Taxes	103,554
Employee Health Insurance	9,018
Employee Meals	347
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	480
Employee Benefits - Others	10,356
401K Expense	254
TOTAL (agree to Schedule V, line 22, col.8)	$ 184,859

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 3,980
Advertising: Employee Recruitment	542
Health Care Worker Background Check	
(Indicate # of checks performed 54)	540
Patient Background Checks 211	2,107
Dues & Subscriptions	7,916
Licenses and permits	1,598
Allocated from Aperion Care	2,577
Allocated from Aperion Consulting	512
See Supplemental Schedule	571
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 20,343

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	3,624
Allocated from Aperion Care	681
Allocated from Aperion Consulting	131
Allocated from Aperion Financial	35
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4,471

**See instructions.

Facility Name & ID Number Aperion Care St. Elmo, Llc # 0052696 Report Period Beginning: 01/01/18 Ending: 12/31/18

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **HCCI - $9,509**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **8,315** 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. $ **113,739**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **347** 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