

		FOR BHF USE					

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2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

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

<p>I. IDPH License ID Number: <u>0051151</u></p> <p>Facility Name: <u>Aperion Care Dolton</u></p> <p>Address: <u>14325 S Blackstone</u> <u>Dolton</u> <u>60419</u> Number City Zip Code</p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(708)849-5000</u> Fax # <u>(708)849-3190</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>10/1/2010</u></p> <p>Type of Ownership:</p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Steven N. Lavenda</u> Telephone Number: <u>(847) 282-6300</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/20</u> to <u>12/31/20</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td data-bbox="1464 771 1653 982"> Officer or Administrator of Provider </td> <td data-bbox="1653 771 2540 868"> (Signed) _____ (Type or Print Name) _____ (Date) _____ </td> </tr> <tr> <td data-bbox="1464 982 1653 1282"> Paid Preparer </td> <td data-bbox="1653 868 2540 1282"> (Title) _____ (Signed) _____ <i>* Subject to the attached Accountants' Consulting Report</i> (Date) _____ (Print Name and Title) _____ (Firm Name & Address) <u>Marcum, LLP</u> <u>9 Parkway North, Suite 200 Deerfield, IL 60015</u> (Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u> </td> </tr> </table> <p>MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) _____ (Date) _____	Paid Preparer	(Title) _____ (Signed) _____ <i>* Subject to the attached Accountants' Consulting Report</i> (Date) _____ (Print Name and Title) _____ (Firm Name & Address) <u>Marcum, LLP</u> <u>9 Parkway North, Suite 200 Deerfield, IL 60015</u> (Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																											
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Facility Name & ID Number Aperion Care Dolton

0051151 Report Period Beginning: 01/01/20 Ending: 12/31/20

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	88	Skilled (SNF)	88	32,208	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	88	TOTALS	88	32,208	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	23,125	205	3,992	27,322	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	23,125	205	3,992	27,322	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.83%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 10/1/2010

J. Was the facility purchased or leased after January 1, 1978?
YES Date 2/1/2017 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 88 and days of care provided 2,451

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2020 Fiscal Year: 12/31/2020

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

Facility Name & ID Number Aperion Care Dolton # 0051151 Report Period Beginning: 01/01/20 Ending: 12/31/20

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	253,831	19,877	21,522	295,230		295,230	(9,154)	286,076		1
2	Food Purchase		155,093		155,093		155,093	(394)	154,699		2
3	Housekeeping	176,500	41,599		218,099		218,099	256	218,355		3
4	Laundry		11,935	84,824	96,759		96,759		96,759		4
5	Heat and Other Utilities			130,613	130,613		130,613	(5,886)	124,727		5
6	Maintenance	43,716	12,934	63,572	120,222		120,222	(8,636)	111,586		6
7	Other (specify):*							1,739	1,739		7
8	TOTAL General Services	474,047	241,438	300,531	1,016,016		1,016,016	(22,075)	993,941		8
	B. Health Care and Programs										
9	Medical Director			24,000	24,000		24,000	1,229	25,229		9
10	Nursing and Medical Records	2,056,162	201,144	120,877	2,378,183		2,378,183	(22,350)	2,355,833		10
10a	Therapy	136,981	1,431		138,412		138,412		138,412		10a
11	Activities	123,331	5,144	2,503	130,978		130,978	13	130,991		11
12	Social Services	164,187		455	164,642		164,642		164,642		12
13	CNA Training										13
14	Program Transportation	2,526		25,643	28,169		28,169		28,169		14
15	Other (specify):*							5,123	5,123		15
16	TOTAL Health Care and Programs	2,483,187	207,719	173,478	2,864,384		2,864,384	(15,984)	2,848,400		16
	C. General Administration										
17	Administrative	127,693		334,259	461,952		461,952	(303,634)	158,318		17
18	Directors Fees										18
19	Professional Services			379,817	379,817	(2,900)	376,917	(223,348)	153,569		19
20	Dues, Fees, Subscriptions & Promotions			38,806	38,806		38,806	(13,538)	25,268		20
21	Clerical & General Office Expenses	129,838		290,798	420,636		420,636	(161,255)	259,381		21
22	Employee Benefits & Payroll Taxes			521,913	521,913		521,913		521,913		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,350	1,350		1,350	292	1,642		24
25	Other Admin. Staff Transportation			384	384		384	1,028	1,412		25
26	Insurance-Prop.Liab.Malpractice			552,379	552,379		552,379	972	553,351		26
27	Other (specify):*							15,296	15,296		27
28	TOTAL General Administration	257,531		2,119,706	2,377,237	(2,900)	2,374,337	(684,188)	1,690,149		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,214,765	449,157	2,593,715	6,257,637	(2,900)	6,254,737	(722,247)	5,532,490		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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			114,331	114,331		114,331	372,850	487,181			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			51,016	51,016		51,016	455,937	506,953			32
33	Real Estate Taxes			441,858	441,858	2,900	444,758	20,867	465,625			33
34	Rent-Facility & Grounds			730,000	730,000		730,000	(729,689)	311			34
35	Rent-Equipment & Vehicles			10,837	10,837		10,837	1,677	12,514			35
36	Other (specify):*			4,894	4,894		4,894	(4,894)				36
37	TOTAL Ownership			1,352,936	1,352,936	2,900	1,355,836	116,748	1,472,584			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		190,989	466,161	657,150		657,150	(92,765)	564,385			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			195,709	195,709		195,709		195,709			42
43	Other (specify):*			4,837	4,837		4,837	(4,837)	0			43
44	TOTAL Special Cost Centers		190,989	666,707	857,696		857,696	(97,602)	760,094			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,214,765	640,146	4,613,358	8,468,269		8,468,269	(703,100)	7,765,169			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 Dolton**

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	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	(7,850)	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	(321,978)	30		9
10	Interest and Other Investment Income	(2,045)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(12)	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	(31)	21		18
19	Entertainment				19
20	Contributions	(10,500)	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	(235,010)	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	(653,548)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,230,974)		\$	30

BHF USE ONLY							
48		49		50		51	

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

		1	2	
		Amount	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)	527,873		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 527,873		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (703,101)		37

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

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

		1	2	3	4	
		Yes	No	Amount	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 Dolton

ID# 0051151

Report Period Beginning: 01/01/20

Ending: 12/31/20

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-Allowable Legal Fees	\$ (1,368)	19	1
2	Bank Charges	(18,255)	21	2
3	Theft & Damage Loss	(894)	21	3
4	Supplemental Insurance	(6,199)	21	4
5	Credit Card Processing	(1,002)	21	5
6	Marketing Expense	(4,480)	43	6
7	Promotional Products	(357)	43	7
8	Amortization	(4,894)	36	8
9	Jury Duty Income	(17)	10	9
10	Other Unclassified Income	(27)	21	10
11	Vending Commissions	(450)	02	11
12	PAC Dues	(6,539)	20	12
13	Prior Year Seminar Expense	(47)	24	13
14	Additional R&M	2,811	06	14
15	Capitalized R&M	(2,532)	06	15
16	Prior Year Professional Fees	(532)	19	16
17	Building Co. - Accounting Fees	(4,311)	19	17
18	Building Co. - Amortization	(16,883)	36	18
19	Building Co. - Bad Debt	(213,868)	21	19
20	Building Co. - Bank Charges	(108)	21	20
21	Building Co. - Change in SWAP Valuation	(350,939)	36	21
22	Building Co. - Legal Fees	(190)	19	22
23	Building Co. - Licenses and Permits	(154)	20	23
24	Building Co. - Other Professional	(11,423)	19	24
25	Dolton Lots - Accounting Fees	(1,622)	19	25
26	Dolton Lots - Bank Charges	(72)	21	26
27	Dolton Lots - IL Replacement Tax	(139)	21	27
28	Dolton Lots - Professional Fees	(2,810)	19	28
29	Dolton Lots - Licenses and Permits	(245)	20	29
30	Dolton Lots - Bookkeeping Fees	(6,000)	19	30
31	Dolton Lots - Penalties	(3)	21	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	(653,548)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Dolton# 0051151 Report Period Beginning:01/01/20

Ending:

12/31/20

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					(9,154)							(9,154)	1
2	Food Purchase	(462)			68								(394)	2
3	Housekeeping				24		232						256	3
4	Laundry													4
5	Heat and Other Utilities	(7,850)		1,468			496						(5,886)	5
6	Maintenance	279		600	1,231	(11,535)	789						(8,636)	6
7	Other (specify):*				129	1,610							1,739	7
8	TOTAL General Services	(8,033)		2,068	1,452	(19,079)	1,517						(22,075)	8
	B. Health Care and Programs													
9	Medical Director				1,229								1,229	9
10	Nursing and Medical Records	(17)			3,197	(25,576)	46						(22,350)	10
10a	Therapy													10a
11	Activities				13								13	11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*				356	4,767							5,123	15
16	TOTAL Health Care and Programs	(17)			4,796	(20,809)	46						(15,984)	16
	C. General Administration													
17	Administrative				(303,634)								(303,634)	17
18	Directors Fees													18
19	Professional Services	(28,255)	15,923	10,432	(55,811)	1,853	266	(162,881)			(4,876)		(223,348)	19
20	Fees, Subscriptions & Promotions	(17,438)	154	245	3,123	23	4	352					(13,538)	20
21	Clerical & General Office Expenses	(475,608)	213,976	214	23,387	341	723	75,712					(161,255)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(47)			190	114		35					292	24
25	Other Admin. Staff Transportation				1,019	9							1,028	25
26	Insurance-Prop.Liab.Malpractice			553	418								972	26
27	Other (specify):*				6,049			9,247					15,296	27
28	TOTAL General Administration	(521,347)	230,053	11,444	(325,259)	2,340	993	(77,535)			(4,876)		(684,188)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(529,398)	230,053	13,512	(319,011)	(37,548)	2,556	(77,535)			(4,876)		(722,247)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Dolton# 0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(321,978)	647,086	39,857	839	145	6,753	148					372,850	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(2,045)	442,688		13,610		1,684						455,937	32
33	Real Estate Taxes			19,547			1,319						20,867	33
34	Rent-Facility & Grounds		(580,000)	(120,000)	189		(29,877)						(729,689)	34
35	Rent-Equipment & Vehicles				861		617	199					1,677	35
36	Other (specify):*	(372,716)	367,822										(4,894)	36
37	TOTAL Ownership	(696,739)	877,596	(60,595)	15,498	145	(19,503)	347					116,748	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers									(70,698)		(22,068)	(92,765)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(4,837)											(4,837)	43
44	TOTAL Special Cost Centers	(4,837)								(70,698)		(22,068)	(97,602)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,230,974)	1,107,649	(47,083)	(303,513)	(37,403)	(16,947)	(77,188)		(70,698)	(4,876)	(22,068)	(703,100)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 580,000	Dolton Realty		\$	(580,000)	1
2	V	33 Real Estate Taxes	441,858	Dolton Realty		441,858		2
3	V	19 Accounting Fees		Dolton Realty		4,311	4,311	3
4	V	36 Amortization		Dolton Realty		16,883	16,883	4
5	V	21 Bad Debt		Dolton Realty		213,868	213,868	5
6	V	21 Bank Charges		Dolton Realty		108	108	6
7	V	36 Change in SWAP Valuation		Dolton Realty		350,939	350,939	7
8	V	19 Legal Fees		Dolton Realty		190	190	8
9	V	20 Licenses and Permits		Dolton Realty		154	154	9
10	V	19 Other Professional		Dolton Realty		11,423	11,423	10
11	V	32 Interest	5	Dolton Realty		442,693	442,688	11
12	V	30 Depreciation		Dolton Realty		647,086	647,086	12
13	V							13
14	Total		\$ 1,021,863			\$ 2,129,512	\$ * 1,107,649	14

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

Facility Name & ID Number

Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Declaration of Trust of Yosef Meystel	39.00%	Aperion Care Bradley	Bradley	Dolton Realty	Dolton	Building Co.	1
2	Jay Meystel Trust	4.00%	Aperion Care Bridgeport	Bridgeport	Aperion Care Demotte	Demotte, IN	ALF	2
3	Steven Turofsky	1.00%	Aperion Care Burbank	Burbank	Aperion Care, Inc.	Lincolnwood	Corporate Manager	3
4	Frederick S. Frankel Trust	1.00%	Aperion Care Capitol	Capitol	Aperion Consulting, LLC	Lincolnwood	Consulting Co.	4
5	David Berkowitz Revocable Trust	47.00%	Aperion Care Chicago Heights	Chicago Heights	Aperion Estates Peru	Peru, IN	ALF	5
6	Joel Meystel	8.00%	Aperion Care Demotte	Demotte,IN	Aperion Financial, LLC	Lincolnwood	Bookkeeping	6
7			Aperion Care Elgin	Elgin	Aperion Incorporated Cell	Burlington, VT	Insurance	7
8			Aperion Care Evanston	Evanston	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	8
9			Aperion Care Fairfield	Fairfield	Chase Office, LLC	Lincolnwood	Building Co.	9
10			Aperion Care Forest Park	Forest Park	Concerto Dialysis	Lincolnwood	Dialysis	10
11			Aperion Care Glenwood	Glenwood	Eco-Brite Linen	Skokie	Laundry	11
12			Aperion Care Highwood	Highwood	Elevate Care, Inc.	Skokie	Consutling	12
13			Aperion Care International	Chicago	EMSA Purchasing Group	Lincolnwood	Purchasing	13
14			Aperion Care Jacksonville	Jacksonville	Interbuild Construction	Chicago	Bldg Improvements	14
15			Aperion Care Kokomo	Kokomo, IN	Lifescan Labs of Illinois, LLC	Skokie	Laboratory	15
16			Aperion Care Litchfield	Litchfield	OnTray, LLC	Lincolnwood	Kitchen Management	16
17			Aperion Care Marion	Marion, IN	Pointe Group Care, LLC	Boston, MA	Bookkeeping	17
18			Aperion Care Marseilles	Marseilles	Pointe Property, LLC	Boston, MA	Property Management	18
19			Aperion Care Mascoutah	Mascoutah	PropayHR	Evanston	Payroll Services	19
20			Aperion Care Midlothian	Midlothian	Renewal Rehab, LLC	Lincolnwood	Therapy Services	20
21			Aperion Care Morton Villa	Morton	San Antonio Property, LLC	San Antonio, TX	Building Co.	21
22			Aperion Care Oak Lawn	Oak Lawn				22
23			Aperion Care Peoria Heights	Peoria Heights				23
24			Aperion Care Peru	Peru, IN				24
25			Aperion Care Plum Grove	Palatine				25
26			Aperion Care Princeton	Princeton				26
27			Aperion Care Spring Valley	Spring Valley				27
28			Aperion Care Springfield	Springfield				28
29			Aperion Care St. Elmo	St. Elmo				29
30			Aperion Care Tolleston Park	Gary, IN				30

Facility Name & ID Number

Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

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 Toluca	Toluca				1
2			Aperion Care West Chicago	Springfield				2
3			Aperin Care West Ridge	Chicago				3
4			Aperion Care Wilmington	Wilmington				4
5			Arbors at Michigan City	Michigan City, IN				5
6			Elevate Care Chicago North	Chicago				6
7			Elevate Care Irving Park	Chicago				7
8			Elevate Care Niles	Niles				8
9			Elevate Care North Branch	Niles				9
10			Elevate Care Northbrook	Northbrook				10
11			Elevate Care Riverwoods	Riverwoods				11
12			Elevate Care Waukegan	Waukegan				12
13			Arcadia of Bloomington	Bloomington				13
14			Arcadia of Danville	Danville				14
15			Arcadia of Clifton	Clifton				15
16			Glennon Place	Bolivar, MO				16
17			Hallmark Living Benton Harbor	Benton Harbo, MI				17
18			Legend Healthcare	Tonganoxie, KS				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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19 ACCOUNTING FEES	\$	Dolton Lots		\$ 1,622	\$ 1,622	15
16	V	21 BANK CHARGES		Dolton Lots		72	72	16
17	V	19 PROFESSIONAL FEES		Dolton Lots		2,810	2,810	17
18	V	05 ELECTRICITY		Dolton Lots		1,468	1,468	18
19	V	21 IL REPLACEMENT TAX		Dolton Lots		139	139	19
20	V	26 INSURANCE EXPENSE		Dolton Lots		553	553	20
21	V	20 LICENSES AND PERMITS		Dolton Lots		245	245	21
22	V	33 REAL ESTATE TAX	8,069	Dolton Lots		27,617	19,547	22
23	V	34 RENT	120,000	Dolton Lots			(120,000)	23
24	V	30 DEPRECIATION		Dolton Lots		39,857	39,857	24
25	V	06 REPAIRS AND MAINTENANCE		Dolton Lots		600	600	25
26	V	21 PENALTIES		Dolton Lots		3	3	26
27	V	19 BOOKKEEPING FEES		Dolton Lots		6,000	6,000	27
28	V			Dolton Lots				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		\$ 128,069			\$ 80,986	\$ * (47,083)	39

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

Facility Name & ID Number

Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	Food	\$	Aperion Care, Inc.	\$ 68	\$ 68	15
16	V	3	Housekeeping		Aperion Care, Inc.	24	24	16
17	V	6	Maintenance Salary		Aperion Care, Inc.	1,159	1,159	17
18	V	6	Repairs & Maintenance		Aperion Care, Inc.	72	72	18
19	V	7	Emp. Ben.-Gen. Serv. & Dietary		Aperion Care, Inc.	129	129	19
20	V	9	Medical Director		Aperion Care, Inc.	1,229	1,229	20
21	V	10	Salary - Nurse		Aperion Care, Inc.	3,197	3,197	21
22	V	11	Activities		Aperion Care, Inc.	13	13	22
23	V	15	Payroll Taxes / Group Insurance		Aperion Care, Inc.	356	356	23
24	V	17	Administrative Salaries		Aperion Care, Inc.	30,625	30,625	24
25	V	19	Professional Fees		Aperion Care, Inc.	5,493	5,493	25
26	V	20	Fees, Subscriptions		Aperion Care, Inc.	3,123	3,123	26
27	V	21	Clerical Salary		Aperion Care, Inc.	22,530	22,530	27
28	V	21	Clerical & General		Aperion Care, Inc.	857	857	28
29	V	24	Seminars		Aperion Care, Inc.	190	190	29
30	V	25	Auto & Travel		Aperion Care, Inc.	1,019	1,019	30
31	V	26	Insurance		Aperion Care, Inc.	418	418	31
32	V	27	Emp. Ben.-Gen. Admin.		Aperion Care, Inc.	6,049	6,049	32
33	V	30	Depreciaton		Aperion Care, Inc.	839	839	33
34	V	32	Interest		Aperion Care, Inc.	13,610	13,610	34
35	V	34	Rent		Aperion Care, Inc.	189	189	35
36	V	35	Auto Lease		Aperion Care, Inc.	861	861	36
37	V	17	Management Fee	334,259	Aperion Care, Inc.		(334,259)	37
38	V	19	Home Office	61,304	Aperion Care, Inc.		(61,304)	38
39	Total		\$ 395,563			\$ 92,050	\$ * (303,513)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietician Salary - Illinois Only	\$	Aperion Consulting, LLC	\$ 12,368	\$ 12,368	15
16	V	6	Maintenance Salary-Illinois Only		Aperion Consulting, LLC	2,093	2,093	16
17	V	6	Repairs & Maintenance		Aperion Consulting, LLC	45	45	17
18	V	7	Emp. Ben.-Gen. Serv. -Illinois		Aperion Consulting, LLC	1,610	1,610	18
19	V	10	Salary Nurse-Illinois		Aperion Consulting, LLC	42,106	42,106	19
20	V	15	Emp. Ben HC-Illinois		Aperion Consulting, LLC	4,767	4,767	20
21	V	19	Professional Fees		Aperion Consulting, LLC	1,853	1,853	21
22	V	20	Fees, Subscriptions		Aperion Consulting, LLC	23	23	22
23	V	21	Clerical & General		Aperion Consulting, LLC	341	341	23
24	V	24	Seminars		Aperion Consulting, LLC	114	114	24
25	V	25	Auto & Travel		Aperion Consulting, LLC	9	9	25
26	V	30	Depreciation		Aperion Consulting, LLC	145	145	26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V	10	RN Consulting	67,682	Aperion Consulting, LLC		(67,682)	33
34	V	01	Dietician	21,522	Aperion Consulting, LLC		(21,522)	34
35	V	06	Project Manager	13,673	Aperion Consulting, LLC		(13,673)	35
36	V							36
37	V							37
38	V							38
39	Total		\$ 102,877			\$ 65,474	\$ * (37,403)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5 Utilities	\$	Chase Office, LLC		\$ 496	\$ 496	15
16	V	6 Repairs & Maintenance		Chase Office, LLC		789	789	16
17	V	3 Housekeeping		Chase Office, LLC		232	232	17
18	V	10 Medical Supplies		Chase Office, LLC		46	46	18
19	V	19 Professional Fees		Chase Office, LLC		905	905	19
20	V	20 Dues & Subscriptions		Chase Office, LLC		4	4	20
21	V	21 Office Expense		Chase Office, LLC		723	723	21
22	V	30 Depreciation		Chase Office, LLC		6,753	6,753	22
23	V	32 Interest Expense		Chase Office, LLC		1,684	1,684	23
24	V	33 Real Estate Taxes		Chase Office, LLC		1,319	1,319	24
25	V	35 Equipment Rental		Chase Office, LLC		617	617	25
26	V	34 Rent	30,000	Chase Office, LLC		123	(29,877)	26
27	V							27
28	V							28
29	V							29
30	V	19 Data Processing	4,200	EMSA Purchasing Group		3,561	(639)	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		\$ 34,200			\$ 17,253	\$ * (16,947)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19 Professional Fees		Aperion Financial, LLC		2,364	\$	2,364	15
16	V	20 Fees, Subscriptions		Aperion Financial, LLC		352		352	16
17	V	21 Clerical & General		Aperion Financial, LLC		44,596		44,596	17
18	V	24 Seminars		Aperion Financial, LLC		35		35	18
19	V	27 Emp. Ben. - Gen. Admin.		Aperion Financial, LLC		5,405		5,405	19
20	V	30 Depreciaton		Aperion Financial, LLC		148		148	20
21	V	35 Equipment Rental		Aperion Financial, LLC		199		199	21
22	V	21 Clerical & General -IL Only		Aperion Financial, LLC		31,116		31,116	22
23	V	27 Emp. Ben. - Gen. Admin.- IL Only		Aperion Financial, LLC		3,842		3,842	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V	19 Home Office Expense	165,245	Aperion Financial, LLC				(165,245)	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		\$ 165,245			\$ 88,057	\$ *	(77,188)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	26	Insurance	\$ 445,482	Aperion Incorporated Cell		\$ 445,482	\$	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			\$ 445,482			\$ 445,482	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy Services	\$ 462,916	Renewal Rehab, LLC		\$ 392,218	\$ (70,698)	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			\$ 462,916			\$ 392,218	\$ * (70,698)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Payroll Services	\$ 21,285	ProPay HR LLC		\$ 16,409	\$ (4,876)	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			\$ 21,285			\$ 16,409	\$ * (4,876)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	04	Laundry Services	\$ 84,824	EcoBrite Linen		\$ 84,824		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V	39	Laboratory	38,764	Lifescan Labs of Illinois		16,696	(22,068)	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			\$ 123,588			\$ 101,520	\$ * (22,068)	39

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

Facility Name & ID Number

Aperion Care Dolton

#

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	0.58	1.44%	Alloc Salary	\$ 3,595	17-7	1	
2	David Berkowitz	Relative	Administrative	0.00%	See Attached	0.58	1.44%	Alloc Salary	1,652	17-07	2	
3	Fred Frankel	Relative	Administrative	0.00%	See Attached	0.58	1.44%	Alloc Salary	3,595	17-07	3	
4	Steve Turofsky	Shareholder	Administrative	1.00%	See Attached	0.58	1.44%	Alloc Salary	3,595	17-07	4	
5	Jay Meystel	Relative	Clerical	0.00%	See Attached	0.58	1.44%	Alloc Salary	846	21-07	5	
6	Elisheva Adest	Relative	Clerical	0.00%	See Attached	0.39	1.44%	Alloc Salary	446	21-07	6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 13,729		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 Dolton

0051151

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Aperion Care, Inc.
 Street Address 4655 W. Chase Avenue
 City / State / Zip Code Lincolnwood, Illinois 60712
 Phone Number (847) 262-8300
 Fax Number ()

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	Food	Census/Direct Cost	1,899,996	65	\$ 4,717	\$ 27,322	\$ 68	1
2	3	Housekeeping	Census/Direct Cost	1,899,996	65	1,663	27,322	24	2
3	6	Maintenance Salary	Census/Direct Cost	1,899,996	65	64,200	27,322	1,159	3
4	6	Repairs & Maintenance	Census/Direct Cost	1,899,996	65	5,009	27,322	72	4
5	7	Emp. Ben.-Gen. Serv. & Dietary	Census/Direct Cost	1,899,996	65	7,146	27,322	129	5
6	9	Medical Director	Census/Direct Cost	1,899,996	65	85,500	27,322	1,229	6
7	10	Salary - Nurse	Census/Direct Cost	1,899,996	65	386,855	27,322	3,197	7
8	11	Activities	Census/Direct Cost	1,899,996	65	912	27,322	13	8
9	15	Payroll Taxes / Group Insurance	Census/Direct Cost	1,899,996	65	43,060	27,322	356	9
10	17	Administrative Salaries	Census/Direct Cost	1,899,996	65	2,197,984	27,322	30,625	10
11	19	Professional Fees	Census/Direct Cost	1,899,996	65	381,984	27,322	5,493	11
12	20	Fees, Subscriptions	Census/Direct Cost	1,899,996	65	217,158	27,322	3,123	12
13	21	Clerical Salary	Census/Direct Cost	1,899,996	65	1,613,779	27,322	22,530	13
14	21	Clerical & General	Census/Direct Cost	1,899,996	65	59,611	27,322	857	14
15	24	Seminars	Census/Direct Cost	1,899,996	65	13,215	27,322	190	15
16	25	Auto & Travel	Census/Direct Cost	1,899,996	65	70,828	27,322	1,019	16
17	26	Insurance	Census/Direct Cost	1,899,996	65	29,094	27,322	418	17
18	27	Emp. Ben.-Gen. Admin.	Census/Direct Cost	1,899,996	65	433,479	27,322	6,049	18
19	30	Depreciaiton	Census/Direct Cost	1,899,996	65	58,358	27,322	839	19
20	32	Interest	Census/Direct Cost	1,899,996	65	946,429	27,322	13,610	20
21	34	Rent	Census/Direct Cost	1,899,996	65	13,110	27,322	189	21
22	35	Auto Lease	Census/Direct Cost	1,899,996	65	59,876	27,322	861	22
23									23
24									24
25	TOTALS				\$ 6,693,967	\$ 4,262,818		\$ 92,050	25

Facility Name & ID Number Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Aperion Consulting, LLC
 Street Address 4655 W. Chase Ave.
 City / State / Zip Code Lincolnwood, Illinois 60712
 Phone Number (847) 262-3800
 Fax Number ()

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietician Salary - Illinois Only	Census	46	\$ 498,880	\$ 498,880	27,322	\$ 12,368	1
2	6	Maintenance Salary-Illinois Only	Census	46	84,435	84,435	27,322	2,093	2
3	6	Repairs & Maintenance	Census	65	2,434		27,322	45	3
4	7	Emp. Ben.-Gen. Serv. -Illinois	Census	46	64,932		27,322	1,610	4
5	10	Salary Nurse-Illinois	Census	46	1,698,414	1,698,414	27,322	42,106	5
6	15	Emp. Ben HC-Illinois	Census	46	192,301		27,322	4,767	6
7	19	Professional Fees	Census	65	100,933		27,322	1,853	7
8	20	Fees, Subscriptions	Census	65	1,250		27,322	23	8
9	21	Clerical & General	Census	65	18,558		27,322	341	9
10	24	Seminars	Census	65	6,182		27,322	114	10
11	25	Auto & Travel	Census	65	484		27,322	9	11
12	30	Depreciation	Census	46	7,885		27,322	145	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				\$ 2,676,688	\$ 2,281,729		\$ 65,474	25

Facility Name & ID Number Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Chase Office/EMSA Purchasing Group
 Street Address 4655 W. Chase Ave.
 City / State / Zip Code Lincolnwood, Illinois 60712
 Phone Number (847) 262-3800
 Fax Number ()

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Actual Census	64	\$ 34,497	\$	27,322	\$ 496	1
2	6	Repairs & Maintenance	Actual Census	64	54,886		27,322	789	2
3	3	Housekeeping	Actual Census	64	16,134		27,322	232	3
4	10	Medical Supplies	Actual Census	64	3,211		27,322	46	4
5	19	Professional Fees	Actual Census	64	62,958		27,322	905	5
6	20	Dues & Subscriptions	Actual Census	64	256		27,322	4	6
7	21	Office Expense	Actual Census	64	50,267		27,322	723	7
8	30	Depreciation	Actual Census	64	469,583		27,322	6,753	8
9	32	Interest Expense	Actual Census	64	117,136		27,322	1,684	9
10	33	Real Estate Taxes	Actual Census	64	91,748		27,322	1,319	10
11	35	Equipment Rental	Actual Census	64	8,550		27,322	617	11
12	34	Rent	Actual Census	64	42,922		27,322	123	12
13									13
14									14
15									15
16	19	Data Processing	Direct					3,561	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 952,148	\$		\$ 17,253	25

Facility Name & ID Number Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Aperion Financial, LLC
 Street Address 4655 W. Chase Ave.
 City / State / Zip Code Lincolnwood, Illinois 60712
 Phone Number (847) 262-3800
 Fax Number ()

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

1 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	Census	1,899,996	65	164,380	27,322	2,364	1
2	20	Fees, Subscriptions	Census	1,899,996	65	24,450	27,322	352	2
3	21	Clerical & General	Census	1,899,996	65	3,101,245	3,044,021	44,596	3
4	24	Seminars	Census	1,899,996	65	2,428	27,322	35	4
5	27	Emp. Ben. - Gen. Admin.	Census	1,899,996	65	375,858	27,322	5,405	5
6	30	Depreciaton	Census	1,899,996	65	10,323	27,322	148	6
7	35	Equipment Rental	Census	1,899,996	65	13,849	27,322	199	7
8	21	Clerical & General -IL Only	Census/Direct Alloc	1,208,651	46	1,767,260	1,767,260	31,116	8
9	27	Emp. Ben. - Gen. Admin.- IL Onl	Census/Direct Alloc	1,208,651	46	218,211	27,322	3,842	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					\$ 5,678,004	\$ 4,811,281	\$ 88,057	25

Facility Name & ID Number Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1 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		\$	\$		\$ 445,482	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				\$	\$		\$ 445,482	25

Facility Name & ID Number Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Renewal Rehab, LLC
 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	59	\$	\$		\$ 392,218	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				\$	\$		\$ 392,218	25

Facility Name & ID Number Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1 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	Direct		\$	\$		\$ 16,409	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				\$	\$		\$ 16,409	25

Facility Name & ID Number Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending: 12/31/20

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 EcoBrite Linen / Lifescan Labs
 Street Address 3712 Jarvis Avenue / 5255 Golf Rd
 City / State / Zip Code Skokie, IL 60076 / Skokie, IL 60077
 Phone Number (847) 582-4000 / (847) 663-8300
 Fax Number ()

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	04	Laundry Services	Direct		\$	\$		\$ 84,824	1
2									2
3									3
4									4
5									5
6	39	Laboratory	Direct					16,696	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				\$	\$		\$ 101,520	25

Facility Name & ID Number

Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

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	
										Amount of Note
Name of Lender	Related**	Purpose of Loan	Monthly Payment Required	Date of Note	Original	Balance	Maturity Date	Interest Rate (4 Digits)		
YES	NO									
A. Directly Facility Related										
Long-Term										
1		X	Mortgage			\$ 7,750,905			\$ 442,693	1
2										2
3										3
4										4
5										5
Working Capital										
6		X	Line of Credit			1,199,960			50,526	6
7		X							490	7
8										8
9	TOTAL Facility Related					\$ 8,950,865			\$ 493,709	9
B. Non-Facility Related*										
10		X							(2,045)	10
11		X							(5)	11
12									13,610	12
13									1,684	13
14	TOTAL Non-Facility Related								\$ 13,244	14
15	TOTALS (line 9+line14)					\$ 8,950,865			\$ 506,953	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

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

B. Real Estate Taxes

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

1. Real Estate Tax accrual used on 2019 report.

\$ **477,970** 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.)

\$ **462,358** 2

3. Under or (over) accrual (line 2 minus line 1).

\$ **(15,612)** 3

4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)

\$ **478,337** 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.)

\$ **2,900** 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.

\$ **465,625** 7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:

2015	<u>323,475</u>	8
2016	<u>334,885</u>	9
2017	<u>503,178</u>	10
2018	<u>477,105</u>	11
2019	<u>468,385</u>	12

2020 Accrual = \$468,385 x 1.0212 = \$478,337 (rounded)

Allocated from Chase Office - \$1,319

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2019	\$	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.**

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Dolton COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0051151

CONTACT PERSON REGARDING THIS REPORT Steven Lavenda

TELEPHONE (847) 282-6330 FAX #: ()

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2019 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 2019.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>29-02-422-001-0000</u>	<u>Long Term Care Property</u>	\$ <u>145,104.22</u>	\$ <u>145,104.22</u>
2. <u>29-02-414-056-0000</u>	<u>Long Term Care Property</u>	\$ <u>296,753.54</u>	\$ <u>296,753.54</u>
3. <u>29-02-413-054-0000</u>	<u>Parking Lot</u>	\$ <u>26,527.05</u>	\$ <u>26,527.05</u>
4. <u>See Attached</u>	<u>Allocated from Chase Office LLC</u>	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>468,384.81</u></u>	\$ <u><u>468,384.81</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach copies of the original 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

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: 2019 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 2019 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2019.

Please complete the Real Estate Tax Statement below and include it in the 2020 cost report along with a copy of your 2019 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.

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Dolton COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0051151

CONTACT PERSON REGARDING THIS REPORT Steven Lavenda

TELEPHONE () FAX #: ()

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

Facility Name & ID Number Aperion Care Dolton

0051151 Report Period Beginning:

01/01/20 Ending:

12/31/20

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 17,952 B. General Construction Type: Exterior Brick Frame _____ Number of Stories _____

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

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

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

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility & Parking Lot</u>		<u>2017</u>	<u>\$ 137,216</u>	1
2	<u>Allocated from Chase Office</u>			<u>848</u>	2
3	TOTALS			\$ 138,064	3

Facility Name & ID Number Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Bed ^s *	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	88		2017	1977	\$ 4,399,584	\$ 647,086	35	\$ 125,702	\$ (521,384)	\$ 461,764	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		2011		283,344		20	14,167	14,167	197,046	9
10	Various		2012		9,860		20	493	493	5,424	10
11	Various		2014		5,867		20	293	293	2,412	11
12	Various		2015		21,284		20	1,064	1,064	5,826	12
13	Various		2016		3,724		20	186	186	931	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.

See Page 12A, Line 70 for total

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

Facility Name & ID Number Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
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59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	<u>Related Building Company (Pages 12F & 12G)</u>		<u>5,150,779</u>			<u>257,539</u>	<u>257,539</u>	<u>570,233</u>	67
68	<u>Related Party Allocations (Pages 12H & 12I)</u>		<u>52,770</u>	<u>3,724</u>		<u>2,453</u>	<u>(1,271)</u>	<u>10,445</u>	68
69	<u>Financial Statement Depreciation</u>			<u>154,188</u>			<u>(154,188)</u>		69
70	TOTAL (lines 4 thru 69)		\$ 9,927,212	\$ 804,998		\$ 401,897	\$ (403,101)	\$ 1,254,082	70

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 9,927,212	\$ 804,998		\$ 401,897	\$ (403,101)	\$ 1,254,082	1
2	Camera And Intercom	2017	6,024		20	301	301	1,179	2
3	Camera And Cable	2017	2,618		20	131	131	458	3
4	Electrical Riser Diagram	2017	3,302		20	165	165	578	4
5	Camera & Intercom	2017	2,717		20	136	136	453	5
6	Electric Panel Splitting Project	2017	6,650		20	333	333	1,137	6
7	Installation Of Cable For Camera & Lens	2017	3,285		20	164	164	520	7
8	Wanderguard Door Control	2018	6,384		20	319	319	851	8
9	Installation Of Security Cameras	2018	2,750		20	138	138	333	9
10	Monument Sign For Building	2018	4,796		20	240	240	620	10
11	Install New Stone To Re-Grade Entire Alley	2018	2,528		20	126	126	295	11
12	Painting Throughout Building	2018	4,430		20	222	222	462	12
13	Installation Of Landscape Irrigation System	2018	18,910		20	946	946	2,522	13
14	Air Conditioner Repair - Rooftop Unit Dining Room	2018	2,658		20	133	133	332	14
15	Signs For Building	2019	10,530		20	527	527	1,053	15
16	Rooftop Unit	2019	11,395		20	570	570	1,045	16
17	Roofing-Install 7.5 Ton Rooftop, Hvap Unit, Gas Pressure Regulate	2019	17,069		20	853	853	1,644	17
18	Nurse Station-Cable Installation,Intercom Kit,Fire Relay -3 Doors	2019	7,565		20	378	378	756	18
19	Repair Broken Lines W/Pipes & Fittings - Zones 1-6	2019	4,840		20	242	242	363	19
20	Replace Electric Disconnect Switch On Existing Mdp	2019	26,880		20	1,344	1,344	1,680	20
21	Installed Automatic Transfer Switch	2019	2,726		20	136	136	545	21
22	Installation Of Conduits For Fire Alarm - Wing 100 & 300	2019	9,840		20	492	492	984	22
23	Landscaping - Sodding, Plant Trees/Bushes At 200 Wing Ramp	2019	21,554		20	1,078	1,078	2,156	23
24	Door Repair - Condor Slide Kit With Locking Monitor	2019	2,946		20	147	147	294	24
25	Sink Repair - Ruffing, Replace Fossil	2019	2,947		20	147	147	294	25
26	Electrical,Hvac Relocation/Duct Work/Concrete Work/Windowsill	2019	120,025		20	6,001	6,001	6,001	26
27	Boiler Repair - Flow Switch, Burner Control	2020	2,532		20	127	127	127	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,235,114	\$ 804,998		\$ 417,293	\$ (387,705)	\$ 1,280,764	34

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

Facility Name & ID Number **Aperion Care Dolton**

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 10,235,114	\$ 804,998		\$ 417,293	\$ (387,705)	\$ 1,280,764	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,235,114	\$ 804,998		\$ 417,293	\$ (387,705)	\$ 1,280,764	34

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

Facility Name & ID Number **Aperion Care Dolton**

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 10,235,114	\$ 804,998		\$ 417,293	\$ (387,705)	\$ 1,280,764	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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22									22
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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)		\$ 10,235,114	\$ 804,998		\$ 417,293	\$ (387,705)	\$ 1,280,764	34

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

Facility Name & ID Number **Aperion Care Dolton**

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 10,235,114	\$ 804,998		\$ 417,293	\$ (387,705)	\$ 1,280,764	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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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)		\$ 10,235,114	\$ 804,998		\$ 417,293	\$ (387,705)	\$ 1,280,764	34

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

Facility Name & ID Number **Aperion Care Dolton**

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Parking Lot (569,359)	2017	549,742		20	27,487	27,487	109,948	9
10	Parking Lot	2017	3,343		20	167	167	668	10
11	Resident Rms, PT Gym-excavation, foundation, walls, roof, fire alarm								11
12	system, plumbing, electrical, call system, flooring (\$4,596,707)	2019	4,549,021		20	227,451	227,451	454,902	12
13	Fire alarm system, remaining architect plans - project #14064	2019	23,867		20	1,193	1,193	2,532	13
14	Parking Lot - Sewer Repair	2019	18,865		20	943	943	1,886	14
15	Parking Lot Repairs	2020	5,941		20	297	297	297	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)		\$ 5,150,779	\$		\$ 257,539	\$ 257,539	\$ 570,233	34

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

Facility Name & ID Number **Aperion Care Dolton**

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 5,150,779	\$		\$ 257,539	\$ 257,539	\$ 570,233	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)		\$ 5,150,779	\$		\$ 257,539	\$ 257,539	\$ 570,233	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	<u>Allocated from Chase Office LLC</u>	2016	7,634	196	20	196		865	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	<u>Allocated from Aperion Care</u>	2010	428	69	20	21	(47)	214	9
10	<u>Allocated from Aperion Care</u>	2012	121	9	20	6	(3)	49	10
11	<u>Allocated from Aperion Care</u>	2013	52	7	20	3	(4)	18	11
12									12
13	<u>Allocated from Chase Office LLC</u>	2020	152		20	8	8	8	13
14	<u>Allocated from Chase Office LLC</u>	2019	3,888	177	20	194	18	389	14
15	<u>Allocated from Chase Office LLC</u>	2018	35	2	20	2	(0)	5	15
16	<u>Allocated from Chase Office LLC</u>	2017	1,767	432	20	88	(344)	353	16
17	<u>Allocated from Chase Office LLC</u>	2016	38,692	2,833	20	1,935	(898)	8,545	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)		\$ 52,770	\$ 3,724		\$ 2,453	\$ (1,271)	\$ 10,445	34

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

Facility Name & ID Number **Aperion Care Dolton**

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 52,770	\$ 3,724		\$ 2,453	\$ (1,271)	\$ 10,445	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 52,770	\$ 3,724		\$ 2,453	\$ (1,271)	\$ 10,445	34

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

Facility Name & ID Number Aperion Care Dolton

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

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	\$ 663,581	\$ 3,999	\$ 66,415	\$ 62,416	10	\$ 327,473	71
72	Current Year Purchases	28,528	25	2,855	2,829	10	2,855	72
73	Fully Depreciated Assets	63,429				10	63,429	73
74								74
75	TOTALS	\$ 755,537	\$ 4,024	\$ 69,270	\$ 65,246		\$ 393,757	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, In	2020	\$ 3,097	\$ 137	\$ 619	\$ 482	5	\$ 1,551	76
77										77
78										78
79										79
80	TOTALS			\$ 3,097	\$ 137	\$ 619	\$ 482		\$ 1,551	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,131,812	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 809,159	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 487,182	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (321,978)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,676,072	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	Refurnish Resident Rms,	\$ 35,727	92
93	New Generator		93
94			94
95		\$ 35,727	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	<u>Allocated from Aperion Care</u>				<u>189</u>			5
6	<u>Allocated from Chase Office</u>				<u>123</u>			6
7	TOTAL				\$ 312			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____/2021 \$ _____

13. _____/2022 \$ _____

14. _____/2023 \$ _____

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 11,653 Description: See Attached

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Aperion Care</u>		\$	\$ <u>861</u>	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 861	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 Dolton

#

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$ _____

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		4	5		6	7	8
			Staff			Outside Practitioner (other than consultant)				
			Units of Service	Cost		Units	Cost			
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 186,437	\$		\$ 186,437	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			100,397			100,397	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			177,052			177,052	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				147,960		147,960	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>See Attached</u>					2,275	43,029		45,304	13
14	TOTAL			\$		\$ 466,161	\$ 190,989		\$ 657,150	14

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

Facility Name & ID Number **Aperion Care Dolton**

0051151

Report Period Beginning: **01/01/20**

Ending:

12/31/20

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/20**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 302,886	\$ 330,355	1
2	Cash-Patient Deposits	650	650	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	899,837	899,837	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	51,639	51,639	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	2,194	2,194	8
9	Other(specify): See Attached	1,119	259,294	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,258,325	\$ 1,543,969	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		847,440	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	524,931	9,545,089	15
16	Equipment, at Historical Cost	577,972	938,345	16
17	Accumulated Depreciation (book methods)	(667,401)	(2,330,607)	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	2,989,706	1,784,824	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,425,208	\$ 10,785,091	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,683,533	\$ 12,329,060	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 678,247	\$ 679,058	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,199,960	1,199,960	29
30	Accrued Salaries Payable	276,962	276,962	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,308	7,308	31
32	Accrued Real Estate Taxes(Sch.IX-B)		478,337	32
33	Accrued Interest Payable	3,042	42,507	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Attached	564,450	1,007,963	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,729,969	\$ 3,692,095	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,750,905	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	See Attached	1,409,680	1,778,660	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,409,680	\$ 9,529,565	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,139,649	\$ 13,221,660	46
47	TOTAL EQUITY(page 18, line 24)	\$ 543,884	\$ (892,600)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,683,533	\$ 12,329,060	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 819,851	1
2	Restatements (describe):		2
3	<u>Bad Debts</u>	(71,225)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 748,626	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(204,742)	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)	\$ (204,742)	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)	\$ 543,884	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

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

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

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 8,019,194	1
2	Discounts and Allowances for all Levels	(640,628)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,378,566	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	168,668	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 168,668	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	5,149	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	228	19
20	Radiology and X-Ray	63	20
21	Other Medical Services	1,240	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 6,680	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	2,045	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,045	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Attached</u>	707,568	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 707,568	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,263,527	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,016,016	31
32	Health Care	2,864,384	32
33	General Administration	2,377,237	33
B. Capital Expense			
34	Ownership	1,352,936	34
C. Ancillary Expense			
35	Special Cost Centers	661,987	35
36	Provider Participation Fee	195,709	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,468,269	40
41	Income before Income Taxes (line 30 minus line 40)**	(204,742)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (204,742)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 852,978	44
45	Private Pay - Net Inpatient Revenue	59,150	45
46	Medicare - Net Inpatient Revenue	1,445,568	46
47	Other-(specify) <u>Insurance</u>	596,308	47
48	Other-(specify) <u>Managed Care/PPHP/ISNP</u>	4,424,562	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,378,566	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 Dolton**

0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,757	1,891	\$ 87,935	\$ 46.50	1
2	Assistant Director of Nursing	98	156	7,017	44.98	2
3	Registered Nurses	3,681	4,468	179,173	40.10	3
4	Licensed Practical Nurses	25,094	28,803	910,093	31.60	4
5	CNAs & Orderlies	44,387	49,425	871,944	17.64	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,388	6,183	136,981	22.15	8
9	Activity Director	1,888	2,080	40,590	19.51	9
10	Activity Assistants	3,993	4,553	82,741	18.17	10
11	Social Service Workers	5,738	6,152	164,187	26.69	11
12	Dietician					12
13	Food Service Supervisor	2,111	2,257	56,953	25.23	13
14	Head Cook	3,898	4,456	73,986	16.60	14
15	Cook Helpers/Assistants	7,462	7,986	122,892	15.39	15
16	Dishwashers					16
17	Maintenance Workers	1,544	1,626	43,716	26.89	17
18	Housekeepers	9,819	10,912	176,500	16.17	18
19	Laundry					19
20	Administrator	1,856	2,080	127,693	61.39	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,448	7,442	129,838	17.45	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Attached</u>	154	154	2,526	16.40	33
34	TOTAL (lines 1 - 33)	125,315	140,624	\$ 3,214,765 *	\$ 22.86	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 21,522	01-03	35
36	Medical Director	Monthly	24,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	67,682	10-03	38
39	Pharmacist Consultant	185	11,700	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	39	2,503	11-03	44
45	Social Service Consultant	7	455	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	230	\$ 127,862		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	9	\$ 553	10-03	50
51	Licensed Practical Nurses	409	22,412	10-03	51
52	Certified Nurse Assistants/Aides	501	18,530	10-03	52
53	TOTAL (lines 50 - 52)	919	\$ 41,495		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
<u>Landra Cupil-Jones</u>	<u>Administrator</u>	<u>0</u>	\$ <u>127,693</u>	<u>Workers' Compensation Insurance</u>	\$ <u>92,129</u>	<u>IDPH License Fee</u>	\$ _____	
_____	_____	_____	_____	<u>Unemployment Compensation Insurance</u>	<u>26,883</u>	<u>Advertising: Employee Recruitment</u>	<u>6,940</u>	
_____	_____	_____	_____	<u>FICA Taxes</u>	<u>245,930</u>	<u>Health Care Worker Background Check</u>	_____	
_____	_____	_____	_____	<u>Employee Health Insurance</u>	<u>105,412</u>	(Indicate # of checks performed <u>78</u>)	<u>776</u>	
_____	_____	_____	_____	<u>Employee Meals</u>	<u>3,937</u>	<u>Patient Background Checks</u>	<u>1,224</u>	
_____	_____	_____	_____	<u>Illinois Municipal Retirement Fund (IMRF)*</u>	_____	<u>Dues & Subscriptions</u>	<u>11,912</u>	
_____	_____	_____	_____	<u>401K Expense</u>	<u>2,075</u>	<u>Licenses & Fees</u>	<u>670</u>	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ <u>127,693</u>	<u>Union Pension Fund</u>	<u>26,459</u>	_____	_____	
(List each licensed administrator separately.)				<u>Employee Physicals</u>	<u>880</u>	_____	_____	
				<u>Other Employee Benefits</u>	<u>18,208</u>	<u>See Supplemental Schedule</u>	<u>3,746</u>	
				_____	_____	<u>Less: Public Relations Expense</u>	(_____)	
				_____	_____	<u>Non-allowable advertising</u>	(_____)	
				_____	_____	<u>Yellow page advertising</u>	(_____)	
				TOTAL (agree to Schedule V, line 22, col.8)	\$ <u>521,913</u>	TOTAL (agree to Sch. V, line 20, col. 8)	\$ <u>25,268</u>	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ <u>334,259</u>	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
(Attach a copy of any management service agreement)				Description	Line #	Amount	Description	Amount
				_____	_____	\$ _____	<u>Out-of-State Travel</u>	\$ _____
				_____	_____	_____	_____	_____
				_____	_____	_____	<u>In-State Travel</u>	_____
				_____	_____	_____	_____	_____
				_____	_____	_____	<u>Seminar Expense</u>	<u>1,303</u>
				_____	_____	_____	_____	_____
				_____	_____	_____	<u>See Supplemental Schedule</u>	<u>339</u>
				_____	_____	_____	<u>Entertainment Expense</u>	(_____)
TOTAL (agree to Schedule V, line 19, column 3)			\$ <u>379,818</u>	TOTAL		\$ _____	(agree to Sch. V, line 24, col. 8)	\$ <u>1,642</u>
(For legal fee disclosure, see page 39 of instructions)								

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Dolton# 0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. HCCI - \$13,078
- (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. \$ 14,325 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. \$ 195,709
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. \$ 3,937 Has any meal income been offset against related costs? N/A Indicate the amount. \$
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? 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.