		FOR BHF USE					

LL1

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.

I. IDPH License ID Number: 0054031

Facility Name: Aperion Care Elgin

Address: 134 N Mclean Blvd (Number) Elgin (City) 60123 (Zip Code)

County: Kane

Telephone Number: (847) 742-8822 **Fax #** (847) 742-6629

HFS ID Number:

Date of Initial License for Current Owners: 12/1/2015

Type of Ownership:

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

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/20 to 12/31/20 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

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

Paid Preparer
(Signed) (Date)
** Subject to the attached Accountants' Consulting Report*
(Print Name and Title)
(Firm Name & Address) Marcum, LLP, 9 Parkway North, Suite 200 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax # (847) 282-6301

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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 7/1/20

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	102	Skilled (SNF)	101	37,148	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	102	TOTALS	101	37,148	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	27,418	484	6,858	34,760	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	27,418	484	6,858	34,760	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.57%

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 [X]

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

I. On what date did you start providing long term care at this location?
Date started 12/1/2015

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 12/1/2015 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 101 and days of care provided 4,689

Medicare Intermediary CGS

IV. ACCOUNTING BASIS

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

Is your fiscal year identical to your tax year? YES [X] 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 Elgin # 0054031 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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	296,827	35,773	21,522	354,122		354,122	(5,787)	348,335			1
2	Food Purchase		195,125		195,125		195,125	(391)	194,734			2
3	Housekeeping	237,976	66,411		304,387		304,387	326	304,713			3
4	Laundry		9,248	92,247	101,495		101,495		101,495			4
5	Heat and Other Utilities			85,578	85,578		85,578	(4,682)	80,896			5
6	Maintenance	67,529	21,960	72,248	161,737		161,737	1,251	162,988			6
7	Other (specify):*							2,212	2,212			7
8	TOTAL General Services	602,332	328,517	271,595	1,202,444		1,202,444	(7,071)	1,195,373			8
	B. Health Care and Programs											
9	Medical Director			30,000	30,000		30,000	1,564	31,564			9
10	Nursing and Medical Records	2,286,338	271,296	82,921	2,640,555		2,640,555	(10,573)	2,629,982			10
10a	Therapy	114,787			114,787		114,787		114,787			10a
11	Activities	85,681	6,931	784	93,396		93,396	17	93,413			11
12	Social Services	167,979		528	168,507		168,507		168,507			12
13	CNA Training											13
14	Program Transportation			4,539	4,539		4,539		4,539			14
15	Other (specify):*							6,518	6,518			15
16	TOTAL Health Care and Programs	2,654,785	278,227	118,772	3,051,784		3,051,784	(2,474)	3,049,310			16
	C. General Administration											
17	Administrative	129,131		454,298	583,429		583,429	(415,336)	168,093			17
18	Directors Fees											18
19	Professional Services			462,805	462,805		462,805	(307,724)	155,081			19
20	Dues, Fees, Subscriptions & Promotions			27,963	27,963		27,963	(8,617)	19,346			20
21	Clerical & General Office Expenses	171,817	1,230	251,630	424,677		424,677	(95,521)	329,156			21
22	Employee Benefits & Payroll Taxes			482,581	482,581		482,581		482,581			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,377	1,377		1,377	430	1,807			24
25	Other Admin. Staff Transportation			181	181		181	1,307	1,488			25
26	Insurance-Prop.Liab.Malpractice			140,763	140,763		140,763	532	141,295			26
27	Other (specify):*							19,460	19,460			27
28	TOTAL General Administration	300,948	1,230	1,821,598	2,123,776		2,123,776	(805,470)	1,318,306			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,558,065	607,974	2,211,965	6,378,004		6,378,004	(815,015)	5,562,989			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Aperion Care Elgin #0054031 Report Period Beginning: 01/01/20 Ending: 12/31/20

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			271,138	271,138		271,138	(103,192)	167,946			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			30,664	30,664		30,664	472,801	503,465			32
33	Real Estate Taxes			63,822	63,822		63,822	1,679	65,501			33
34	Rent-Facility & Grounds			521,112	521,112		521,112	(520,716)	396			34
35	Rent-Equipment & Vehicles			9,463	9,463		9,463	2,134	11,597			35
36	Other (specify):*			2,585	2,585		2,585	(2,585)	0			36
37	TOTAL Ownership			898,784	898,784		898,784	(149,879)	748,905			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		176,317	587,713	764,030		764,030	(93,745)	670,285			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			240,638	240,638		240,638		240,638			42
43	Other (specify):*			3,341	3,341		3,341	(3,341)	0			43
44	TOTAL Special Cost Centers		176,317	831,692	1,008,009		1,008,009	(97,086)	910,923			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,558,065	784,291	3,942,441	8,284,797		8,284,797	(1,061,980)	7,222,817			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 Elgin # 0054031 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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(5,314)	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	(381,214)	30		9
10	Interest and Other Investment Income	(8,024)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(27)	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				18
19	Entertainment				19
20	Contributions	(9,500)	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	(206,328)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(11,500)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(74,007)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (695,914)		$	30

BHF USE ONLY									
48		49		50		51		52	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(366,067)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (366,067)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,061,981)		37

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

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

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

Aperion Care Elgin

ID# 0054031

Report Period Beginning: 01/01/20

Ending: 12/31/20

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Non-Allowable Legal	$ (12,882)	19	1
2	Supplemental Insurance	(1,100)	21	2
3	Advertising/Marketing	(2,583)	43	3
4	Promotional Products	(758)	43	4
5	Bank Charges	(1,929)	21	5
6	Theft & Damage Loss	(2,095)	21	6
7	Amortization	(2,585)	36	7
8	Vending Commisions	(450)	02	8
9	PAC Dues	(3,570)	20	9
10	Additional R&M	15,938	06	10
11	Capitalized R&M	(6,304)	6	11
12	Building Company - Other Professional	(6,750)	19	12
13	Building Company - Accounting Fees	(6,438)	19	13
14	Building Company - Amortization Expense	(30,192)	36	14
15	Building Company - Bank Charges	(64)	21	15
16	Building Company - Bookkeeping Fees	(12,000)	19	16
17	Building Company - Licenses & Permits	(245)	20	17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(74,007)		49

Detail lines 29 and 35 of Page 5 starting in C12. **DO NOT DRAG AND DROP CELLS.**

The amounts in column F will transfer to the Adj. Summary column automatically.
The amounts in the Adj. Summary column are linked to pages Summary A and B.

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Aperion Care Elgin

IDH 0054831
Report Period Beginning: 01/01/20
Ending: 12/31/20

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

Reference 1 Reference 2 Reference 3 Reference 4 Reference 5 Reference 6 Reference 7 Reference 9 Reference 10 Reference 10a Reference 11 Reference 12 Reference 13 Reference 14 Reference 15 Reference 17 Reference 18 Reference 19 Reference 20 Reference 21 Reference 22 Reference 23 Reference 24 Reference 25 Reference 26 Reference 27 Reference 30 Reference 31 Reference 32 Reference 33 Reference 34 Reference 35 Reference 36 Reference 38 Reference 39 Reference 40 Reference 41 Reference 42 Reference 43

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Elgin # 0054031 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				(5,787)								(5,787)	1
2	Food Purchase	(477)		86									(391)	2
3	Housekeeping			30			295						326	3
4	Laundry													4
5	Heat and Other Utilities	(5,314)					631						(4,682)	5
6	Maintenance	9,634		1,566	(10,953)		1,004						1,251	6
7	Other (specify):*			164	2,048								2,212	7
8	**TOTAL General Services**	3,844		1,847	(14,692)		1,930						(7,071)	8
	B. Health Care and Programs													
9	Medical Director			1,564									1,564	9
10	Nursing and Medical Records			4,068	(14,700)		59						(10,573)	10
10a	Therapy													10a
11	Activities			17									17	11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			453	6,065								6,518	15
16	**TOTAL Health Care and Programs**			6,102	(8,635)		59						(2,474)	16
	C. General Administration													
17	Administrative			(415,336)									(415,336)	17
18	Directors Fees													18
19	Professional Services	(38,070)	25,188	9,325	2,358	(302,145)	1,152		(5,532)				(307,724)	19
20	Fees, Subscriptions & Promotions	(13,315)	245	3,973	29	447	5						(8,617)	20
21	Clerical & General Office Expenses	(223,016)	64	29,754	433	96,324	920						(95,521)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			242	144	44							430	24
25	Other Admin. Staff Transportation			1,296	11								1,307	25
26	Insurance-Prop.Liab.Malpractice			532									532	26
27	Other (specify):*			7,696		11,764							19,460	27
28	**TOTAL General Administration**	(274,401)	25,496	(362,518)	2,975	(193,566)	2,076		(5,532)				(805,470)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(270,557)	25,496	(354,569)	(20,352)	(193,566)	4,065		(5,532)				(815,015)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Elgin # 0054031 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	(381,214)	267,990	1,068	184	189	8,591						(103,192)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(8,024)	461,367	17,315			2,143						472,801	32
33	Real Estate Taxes		0				1,679						1,679	33
34	Rent-Facility & Grounds		(491,112)	240			(29,844)						(520,716)	34
35	Rent-Equipment & Vehicles			1,095		253	785						2,134	35
36	Other (specify):*	(32,777)	30,193										(2,585)	36
37	TOTAL Ownership	(422,015)	268,438	19,718	184	442	(16,646)						(149,879)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers									(3,953)	(89,792)		(93,745)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(3,341)											(3,341)	43
44	TOTAL Special Cost Centers	(3,341)								(3,953)	(89,792)		(97,086)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(695,913)	293,934	(334,852)	(20,168)	(193,124)	(12,581)		(5,532)	(3,953)	(89,792)		(1,061,980)	45

Facility Name & ID Number Aperion Care Elgin # 0054031 Report Period Beginning: 01/01/20 Ending: 12/31/20

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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	$ 491,112	134 N. McLean, LLC		$	$ (491,112)	1
2	V	33	Real Estate Tax	63,822	134 N. McLean, LLC		63,822	0	2
3	V	19	Other Professional		134 N. McLean, LLC		6,750	6,750	3
4	V	19	Accounting Fees		134 N. McLean, LLC		6,438	6,438	4
5	V	36	Amortization Expense		134 N. McLean, LLC		30,193	30,193	5
6	V	21	Bank Charges		134 N. McLean, LLC		64	64	6
7	V	19	Bookkeeping Fees		134 N. McLean, LLC		12,000	12,000	7
8	V	30	Depreciation Expense		134 N. McLean, LLC		267,990	267,990	8
9	V	32	Interest Expense		134 N. McLean, LLC		461,367	461,367	9
10	V	20	Licenses and Permits		134 N. McLean, LLC		245	245	10
11	V								11
12	V								12
13	V								13
14	Total			$ 554,933			$ 848,868	$ * 293,934	14

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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	23.00%	Aperion Care Bradley	Bradley	134 N. McLean, LLC	Elgin	Building Co.	1
2	David Berkowitz Delta Trust	21.50%	Aperion Care Bridgeport	Bridgeport	Aperion Care Demotte	Demotte, IN	ALF	2
3	David Berkowitz Revocable Trust	23.00%	Aperion Care Burbank	Burbank	Aperion Care, Inc.	Lincolnwood	Corporate Manager	3
4	Yosef Meystel Delta Trust	21.50%	Aperion Care Capitol	Capitol	Aperion Consulting, LLC	Lincolnwood	Consulting Co.	4
5	Frederick Frankel Trust	3.00%	Aperion Care Chicago Heights	Chicago Heights	Aperion Estates Peru	Peru, IN	ALF	5
6	Steven Turofsky	3.00%	Aperion Care Demotte	Demotte,IN	Aperion Financial, LLC	Lincolnwood	Bookkeeping	6
7	Michelle Koder	3.00%	Aperion Care Dolton	Dolton	Aperion Incorporated Cell	Burlington, VT	Insurance	7
8	Naftali Wilhelm	2.00%	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 Elgin # 0054031 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

Facility Name & ID Number Aperion Care Elgin # 0054031 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	Food	$	Aperion Care, Inc.		$ 86	$ 86	15
16	V	3	Housekeeping		Aperion Care, Inc.		30	30	16
17	V	6	Maintenance Salary		Aperion Care, Inc.		1,474	1,474	17
18	V	6	Repairs & Maintenance		Aperion Care, Inc.		92	92	18
19	V	7	Emp. Ben.-Gen. Serv. & Dietary		Aperion Care, Inc.		164	164	19
20	V	9	Medical Director		Aperion Care, Inc.		1,564	1,564	20
21	V	10	Salary - Nurse		Aperion Care, Inc.		4,068	4,068	21
22	V	11	Activities		Aperion Care, Inc.		17	17	22
23	V	15	Payroll Taxes / Group Insurance		Aperion Care, Inc.		453	453	23
24	V	17	Administrative Salaries		Aperion Care, Inc.		38,962	38,962	24
25	V	19	Professional Fees		Aperion Care, Inc.		6,988	6,988	25
26	V	20	Fees, Subscriptions		Aperion Care, Inc.		3,973	3,973	26
27	V	21	Clerical Salary		Aperion Care, Inc.		28,664	28,664	27
28	V	21	Clerical & General		Aperion Care, Inc.		1,091	1,091	28
29	V	24	Seminars		Aperion Care, Inc.		242	242	29
30	V	25	Auto & Travel		Aperion Care, Inc.		1,296	1,296	30
31	V	26	Insurance		Aperion Care, Inc.		532	532	31
32	V	27	Emp. Ben.-Gen. Admin.		Aperion Care, Inc.		7,696	7,696	32
33	V	30	Depreciaiton		Aperion Care, Inc.		1,068	1,068	33
34	V	32	Interest		Aperion Care, Inc.		17,315	17,315	34
35	V	34	Rent		Aperion Care, Inc.		240	240	35
36	V	35	Auto Lease		Aperion Care, Inc.		1,095	1,095	36
37	V	17	Management Fee	454,298	Aperion Care, Inc.			(454,298)	37
38	V	19	Home Office	(2,337)	Aperion Care, Inc.			2,337	38
39	Total			$ 451,961			$ 117,109	$ * (334,852)	39

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietician Salary - Illinois Only	$	Aperion Consulting, LLC		$ 15,735	$ 15,735	15
16	V	6	Maintenance Salary-Illinois Only		Aperion Consulting, LLC		2,663	2,663	16
17	V	6	Repairs & Maintenance		Aperion Consulting, LLC		57	57	17
18	V	7	Emp. Ben.-Gen. Serv. -Illinois		Aperion Consulting, LLC		2,048	2,048	18
19	V	10	Salary Nurse-Illinois		Aperion Consulting, LLC		53,569	53,569	19
20	V	15	Emp. Ben HC-Illinois		Aperion Consulting, LLC		6,065	6,065	20
21	V	19	Professional Fees		Aperion Consulting, LLC		2,358	2,358	21
22	V	20	Fees, Subscriptions		Aperion Consulting, LLC		29	29	22
23	V	21	Clerical & General		Aperion Consulting, LLC		433	433	23
24	V	24	Seminars		Aperion Consulting, LLC		144	144	24
25	V	25	Auto & Travel		Aperion Consulting, LLC		11	11	25
26	V	30	Depreciation		Aperion Consulting, LLC		184	184	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V	10	RN Consulting	68,269	Aperion Consulting, LLC			(68,269)	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			$ 103,464			$ 83,296	$ * (20,168)	39

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional Fees		Aperion Financial, LLC		3,007	$ 3,007	15
16	V	20	Fees, Subscriptions		Aperion Financial, LLC		447	447	16
17	V	21	Clerical & General		Aperion Financial, LLC		56,737	56,737	17
18	V	24	Seminars		Aperion Financial, LLC		44	44	18
19	V	27	Emp. Ben. - Gen. Admin.		Aperion Financial, LLC		6,876	6,876	19
20	V	30	Depreciaiton		Aperion Financial, LLC		189	189	20
21	V	35	Equipment Rental		Aperion Financial, LLC		253	253	21
22	V	21	Clerical & General -IL Only		Aperion Financial, LLC		39,587	39,587	22
23	V	27	Emp. Ben. - Gen. Admin.- IL Only		Aperion Financial, LLC		4,888	4,888	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	305,152	Aperion Financial, LLC			(305,152)	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			$ 305,152			$ 112,028	$ * (193,124)	39

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	$	Chase Office, LLC		$ 631	$ 631	15
16	V	6	Repairs & Maintenance		Chase Office, LLC		1,004	1,004	16
17	V	3	Housekeeping		Chase Office, LLC		295	295	17
18	V	10	Medical Supplies		Chase Office, LLC		59	59	18
19	V	19	Professional Fees		Chase Office, LLC		1,152	1,152	19
20	V	20	Dues & Subscriptions		Chase Office, LLC		5	5	20
21	V	21	Office Expense		Chase Office, LLC		920	920	21
22	V	30	Depreciation		Chase Office, LLC		8,591	8,591	22
23	V	32	Interest Expense		Chase Office, LLC		2,143	2,143	23
24	V	33	Real Estate Taxes		Chase Office, LLC		1,679	1,679	24
25	V	35	Equipment Rental		Chase Office, LLC		785	785	25
26	V	34	Rent	30,000	Chase Office, LLC		156	(29,844)	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			$ 30,000			$ 17,419	$ * (12,581)	39

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	04	Laundry Services	$ 92,247	EcoBrite Linen		$ 92,247	$	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			$ 92,247			$ 92,247	$ *	39

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Payroll Services	$ 21,822	ProPay HR LLC		$ 16,823	$ (4,999)	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	19	Data Processing	3,500	EMSA Purchasing Group		2,967	(533)	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			$ 25,322			$ 19,790	$ * (5,532)	39

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Laboratory	$ 6,943	Lifescan Labs of Illinois		$ 2,990	$ (3,953)	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			$ 6,943			$ 2,990	$ * (3,953)	39

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy Services	$ 587,945	Renewal Rehab, LLC		$ 498,153	$ (89,792)	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			$ 587,945			$ 498,153	$ * (89,792)	39

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	26	Insurance	$ 86,469	Aperion Incorporated Cell		$ 86,469	$	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			$ 86,469			$ 86,469	$ *	39

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administratrive	0.00%	See Attached	0.73	1.83%	Alloc Salary	$ 4,574	17-7	1
2	Jay Meystel	Relative	Clerical	0.00%	See Attached	0.73	1.83%	Alloc Salary	1,076	21-7	2
3	David Berkowitz	Relative	Administratrive	0.00%	See Attached	0.73	1.83%	Alloc Salary	2,102	17-7	3
4	Fred Frankel	Relative	Administratrive	0.00%	See Attached	0.73	1.83%	Alloc Salary	4,574	17-7	4
5	Steve Turofsky	Owner	Administratrive	3.00%	See Attached	0.73	1.83%	Alloc Salary	4,574	17-7	5
6	Michelle Koder	Owner	Nursing	3.00%	See Attached	0.73	1.83%	Alloc Salary	2,485	10-7	6
7	Naftali Wihelm	Owner	Clerical	2.00%	See Attached	0.73	1.83%	Alloc Salary	4,161	21-7	7
8	Elisheva Adest	Relative	Clerical	0.00%	See Attached	0.5	1.83%	Alloc Salary	567	21-7	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	$ 24,113		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 Elgin # 0054031 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 [X]

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

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

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	Food	Census/Direct Cost	1,899,996	65	$ 4,717	$	34,760	$ 86	1
2	3	Housekeeping	Census/Direct Cost	1,899,996	65	1,663		34,760	30	2
3	6	Maintenance Salary	Census/Direct Cost	1,899,996	65	64,200	64,200	34,760	1,474	3
4	6	Repairs & Maintenance	Census/Direct Cost	1,899,996	65	5,009		34,760	92	4
5	7	Emp. Ben.-Gen. Serv. & Dietary	Census/Direct Cost	1,899,996	65	7,146		34,760	164	5
6	9	Medical Director	Census/Direct Cost	1,899,996	65	85,500		34,760	1,564	6
7	10	Salary - Nurse	Census/Direct Cost	1,899,996	65	386,855	386,855	34,760	4,068	7
8	11	Activities	Census/Direct Cost	1,899,996	65	912		34,760	17	8
9	15	Payroll Taxes / Group Insurance	Census/Direct Cost	1,899,996	65	43,060		34,760	453	9
10	17	Administrative Salaries	Census/Direct Cost	1,899,996	65	2,197,984	2,197,984	34,760	38,962	10
11	19	Professional Fees	Census/Direct Cost	1,899,996	65	381,984		34,760	6,988	11
12	20	Fees, Subscriptions	Census/Direct Cost	1,899,996	65	217,158		34,760	3,973	12
13	21	Clerical Salary	Census/Direct Cost	1,899,996	65	1,613,779	1,613,779	34,760	28,664	13
14	21	Clerical & General	Census/Direct Cost	1,899,996	65	59,611		34,760	1,091	14
15	24	Seminars	Census/Direct Cost	1,899,996	65	13,215		34,760	242	15
16	25	Auto & Travel	Census/Direct Cost	1,899,996	65	70,828		34,760	1,296	16
17	26	Insurance	Census/Direct Cost	1,899,996	65	29,094		34,760	532	17
18	27	Emp. Ben.-Gen. Admin.	Census/Direct Cost	1,899,996	65	433,479		34,760	7,696	18
19	30	Depreciaiton	Census/Direct Cost	1,899,996	65	58,358		34,760	1,068	19
20	32	Interest	Census/Direct Cost	1,899,996	65	946,429		34,760	17,315	20
21	34	Rent	Census/Direct Cost	1,899,996	65	13,110		34,760	240	21
22	35	Auto Lease	Census/Direct Cost	1,899,996	65	59,876		34,760	1,095	22
23										23
24										24
25	TOTALS					$ 6,693,967	$ 4,262,818		$ 117,109	25

Facility Name & ID Number Aperion Care Elgin # 0054031 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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietician Salary - Illinois Only	Census	1,102,074	46	$ 498,880	$ 498,880	34,760	$ 15,735	1
2	6	Maintenance Salary-Illinois Only	Census	1,102,074	46	84,435	84,435	34,760	2,663	2
3	6	Repairs & Maintenance	Census	1,488,113	65	2,434		34,760	57	3
4	7	Emp. Ben.-Gen. Serv. -Illinois	Census	1,102,074	46	64,932		34,760	2,048	4
5	10	Salary Nurse-Illinois	Census	1,102,074	46	1,698,414	1,698,414	34,760	53,569	5
6	15	Emp. Ben HC-Illinois	Census	1,102,074	46	192,301		34,760	6,065	6
7	19	Professional Fees	Census	1,488,113	65	100,933		34,760	2,358	7
8	20	Fees, Subscriptions	Census	1,488,113	65	1,250		34,760	29	8
9	21	Clerical & General	Census	1,488,113	65	18,558		34,760	433	9
10	24	Seminars	Census	1,488,113	65	6,182		34,760	144	10
11	25	Auto & Travel	Census	1,488,113	65	484		34,760	11	11
12	30	Depreciation	Census	1,488,113	46	7,885		34,760	184	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		$ 83,296	25

Facility Name & ID Number Aperion Care Elgin # 0054031 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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	Professional Fees	Census	1,899,996	65	164,380		34,760	3,007	1
2	20	Fees, Subscriptions	Census	1,899,996	65	24,450		34,760	447	2
3	21	Clerical & General	Census	1,899,996	65	3,101,245	3,044,021	34,760	56,737	3
4	24	Seminars	Census	1,899,996	65	2,428		34,760	44	4
5	27	Emp. Ben. - Gen. Admin.	Census	1,899,996	65	375,858		34,760	6,876	5
6	30	Depreciaiton	Census	1,899,996	65	10,323		34,760	189	6
7	35	Equipment Rental	Census	1,899,996	65	13,849		34,760	253	7
8	21	Clerical & General -IL Only	Census/Direct Alloc	1,208,651	46	1,767,260	1,767,260	34,760	39,587	8
9	27	Emp. Ben. - Gen. Admin.- IL Only	Census/Direct Alloc	1,208,651	46	218,211		34,760	4,888	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		$ 112,028	25

Facility Name & ID Number Aperion Care Elgin # 0054031 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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Actual Census	1,899,996	64	$ 34,497	$	34,760	$ 631	1
2	6	Repairs & Maintenance	Actual Census	1,899,996	64	54,886		34,760	1,004	2
3	3	Housekeeping	Actual Census	1,899,996	64	16,134		34,760	295	3
4	10	Medical Supplies	Actual Census	1,899,996	64	3,211		34,760	59	4
5	19	Professional Fees	Actual Census	1,899,996	64	62,958		34,760	1,152	5
6	20	Dues & Subscriptions	Actual Census	1,899,996	64	256		34,760	5	6
7	21	Office Expense	Actual Census	1,899,996	64	50,267		34,760	920	7
8	30	Depreciation	Actual Census	1,899,996	64	469,583		34,760	8,591	8
9	32	Interest Expense	Actual Census	1,899,996	64	117,136		34,760	2,143	9
10	33	Real Estate Taxes	Actual Census	1,899,996	64	91,748		34,760	1,679	10
11	35	Equipment Rental	Actual Census	1,899,996	64	8,550		34,760	785	11
12	34	Rent	Actual Census	1,899,996	64	42,922		34,760	156	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					$ 952,148	$		$ 17,419	25

Facility Name & ID Number Aperion Care Elgin # 0054031 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 [X] NO [ ]

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

Name of Related Organization: EcoBrite Linen
Street Address: 3712 Jarvis Avenue
City / State / Zip Code: Skokie, IL 60076
Phone Number: (847) 582-4000
Fax Number: ( )

	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	4	Laundry Services	Direct			$	$		$ 92,247	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					$	$		$ 92,247	25

Facility Name & ID Number Aperion Care Elgin # 0054031 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 [X] NO [ ]

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

Name of Related Organization: ProPay HR LLC / EMSA Purchasing Group
Street Address: 2201 W. Main St. / 4655 W/ Chase Ave.
City / State / Zip Code: Evanston, IL 60202 / Lincolnwood, IL 60712
Phone Number: (847) 905 3268 / (847)262-3800
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct			$	$		$ 16,823	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11	19	Data Processing	Direct						2,967	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 19,790	25

Facility Name & ID Number Aperion Care Elgin # 0054031 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 [X] NO [ ]

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

Name of Related Organization: LIFESCAN LABS OF ILLINOIS, LLC
Street Address: 5255 GOLF RD
City / State / Zip Code: SKOKIE, IL 60077
Phone Number: ((847) 663 - 8300
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	39	Laboratory	Direct			$	$		$ 2,990	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					$	$		$ 2,990	25

Facility Name & ID Number Aperion Care Elgin # 0054031 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 [X] 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	$	$		$ 498,153	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					$	$		$ 498,153	25

Facility Name & ID Number Aperion Care Elgin # 0054031 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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	26	Insurance	Direct Allocation			$	$		$ 86,469	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					$	$		$ 86,469	25

Facility Name & ID Number Aperion Care Elgin # 0054031 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	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Firs Mid Bank & Trust		X	Mortgage			$	$ 8,681,250			$ 461,367	1
2							$	$			$	2
3							$	$			$	3
4							$	$			$	4
5							$	$			$	5
	Working Capital											
6	First Mid Bank & Trust		X	Line of Credit				515,195			29,854	6
7	Insurance Policies							-			810	7
8	See Supplemental Schedule											8
9	TOTAL Facility Related						$	$ 9,196,445			$ 492,031	9
	B. Non-Facility Related*											
10	Interest Income		X								(8,024)	10
11	Allocated from Aperion Care	X									17,315	11
12	Allocated from Chase Office	X									2,143	12
13												13
14	TOTAL Non-Facility Related						$	$			$ 11,434	14
15	TOTALS (line 9+line14)						$	$ 9,196,445			$ 503,465	15

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

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

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

Facility Name & ID Number Aperion Care Elgin # 0054031 Report Period Beginning: 01/01/20 Ending: 12/31/20

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2019 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 77,060	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.)		$ 72,120	2
3. Under or (over) accrual (line 2 minus line 1).		$ (4,940)	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 70,441	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.)		$	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.		$ 65,501	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2015	88,712	8
2016	89,013	9
2017	85,129	10
2018	77,060	11
2019	70,441	12

2020 Accrual = 2019 Tax
Allocated from Chase Office $1,679

	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 Elgin COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0054031

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) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	06-15-176-011	Long Term Care Property	$ 64,180	$ 64,180
2.	06-15-176-043	Long Term Care Property	$ 972	$ 972
3.	06-15-176-044	Long Term Care Property	$ 5,289	$ 5,289
4.	10-27-307-027-0000	Allocated from Chase Office	$ 72,111	$ 1,253
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 142,551	$ 71,694

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 Elgin COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0054031

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

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? ____ YES X 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 Elgin # 0054031 Report Period Beginning: 01/01/20 Ending: 12/31/20

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: _____ B. General Construction Type: Exterior _____ Frame _____ Number of Stories _____

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

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

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

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		2019	$ 1,148,000	1
2	Allocated from Chase Office LLC			1,079	2
3	TOTALS			$ 1,149,079	3

Facility Name & ID Number Aperion Care Elgin # 0054031 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 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	101		2019	1960	$ 7,330,000	$ 267,990	35	$ 17,452	$ (250,538)	$ 126,702	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2016	115,147		20	5,758	5,758	25,291	9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
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21											21
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25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Aperion Care Elgin # 0054031 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
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52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)								67
68	Related Party Allocations (Pages 12H & 12I)		67,136	4,737		3,120	(1,617)	13,288	68
69	Financial Statement Depreciation			271,138			(271,138)		69
70	TOTAL (lines 4 thru 69)		$ 7,512,283	$ 543,865		$ 26,330	$ (517,535)	$ 165,281	70

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 7,512,283	$ 543,865		$ 26,330	$ (517,535)	$ 165,281	1
2	Window Replacement - Main Floor (106,242)	2017	101,238		20	5,062	5,062	20,248	2
3	Phone System & Cable-Nurses Station,Admin Office,Boiler Room	2017	3,034		20	152	152	569	3
4	Lobby,Dining,Therapy-Walls/Roof/Fire Alarm/Plumbing (5700)	2017	5,432		20	272	272	906	4
5	Alarm System	2017	8,210		20	411	411	1,369	5
6	Alarm System	2017	5,269		20	263	263	856	6
7	Two Nursing Stations - Quartz Countertops	2017	16,000		20	800	800	2,533	7
8	Boiler Repair - Tubes & Smokebox	2017	2,972		20	149	149	459	8
9	Boiler - Fix Leaking Gas Manifold	2017	3,838		20	192	192	576	9
10	Survey & Drainage Improvements	2017	4,800		20	240	240	960	10
11	Remove / Install Leaking Tubes In Boiler	2018	2,972		20	149	149	347	11
12	Replacement Pipes Underground	2018	4,561		20	228	228	570	12
13	Boiler Replacement (26,000)	2018	25,080		20	1,254	1,254	2,717	13
14	Window Treatments / Shades - Dining Room, Office Therapy Roo	2018	2,750		20	138	138	287	14
15	New Pt Gym,Lobby,Reception,Entry,Dining Rm,Corridor,Office (	2018	21,187		20	1,059	1,059	2,207	15
16	Sign Installation & Brass Alloy - Admin, Don, Pt, Ot, Various Rm	2018	10,465		20	523	523	1,526	16
17	Permit For Construction	2018	6,300		20	315	315	919	17
18	Construction Project Management	2018	89,100		20	4,455	4,455	12,130	18
19	Interior Remodel - Architect Services, Interior Design	2018	137,738		20	6,887	6,887	18,939	19
20	Lobby,Entry,Offices,Reception-Wall/Ceiling Layout,Framing,Plu	2018	1,499,266		20	74,963	74,963	206,211	20
21	New Pt Gym, Overhaul - Architect Services, Interior Design	2018	16,165		20	808	808	1,944	21
22	Install Floor Sinks	2019	8,000		20	400	400	733	22
23	Various Plumbing And Piping Work	2019	7,750		20	388	388	679	23
24	Flooring In Resident Rooms, Resident Bathrooms And Lobby	2019	145,933		20	7,297	7,297	10,337	24
25	Parking Lot Pothole Filling And Seal Coating	2019	9,661		20	483	483	966	25
26	New Low Water Cut Off On Boiler	2019	2,672		20	134	134	268	26
27	New Expansion Tank And Repair To Flue Piping	2019	4,920		20	246	246	492	27
28	Installation Of Mag Locks Delayed Egres For Exterior Door (23,2	2020	21,873		20	1,160	1,160	1,160	28
29	Hd Security Camera And Dvr System (6,544)	2020	6,129		20	327	327	327	29
30	Water Heater	2020	15,157		20	758	758	758	30
31	New Telephone System	2020	10,056		20	503	503	503	31
32	Parking Lot Seal Coating And Striping	2020	6,304		20	315	315	315	32
33									33
34	TOTAL (lines 1 thru 33)		$ 9,717,116	$ 543,865		$ 136,661	$ (407,204)	$ 458,093	34

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 9,717,116	$ 543,865		$ 136,661	$ (407,204)	$ 458,093	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
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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)		$ 9,717,116	$ 543,865		$ 136,661	$ (407,204)	$ 458,093	34

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 9,717,116	$ 543,865		$ 136,661	$ (407,204)	$ 458,093	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 9,717,116	$ 543,865		$ 136,661	$ (407,204)	$ 458,093	34

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 9,717,116	$ 543,865		$ 136,661	$ (407,204)	$ 458,093	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
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18									18
19									19
20									20
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 9,717,116	$ 543,865		$ 136,661	$ (407,204)	$ 458,093	34

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company		$	$		$	$	$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
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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)		$	$		$	$	$	34

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		$	$		$	$	$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		$	$		$	$	$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	9,712	249	20	249		1,100	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	545	88	20	27	(60)	273	9
10	Allocated from Aperion Care	2012	155	12	20	8	(4)	62	10
11	Allocated from Aperion Care	2013	66	8	20	3	(5)	23	11
12									12
13	Allocated from Chase Office LLC	2020	194		20	10	10	10	13
14	Allocated from Chase Office LLC	2019	4,947	225	20	247	23	495	14
15	Allocated from Chase Office LLC	2018	44	2	20	2	(0)	7	15
16	Allocated from Chase Office LLC	2017	2,248	550	20	112	(437)	450	16
17	Allocated from Chase Office LLC	2016	49,226	3,604	20	2,461	(1,143)	10,871	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)		$ 67,136	$ 4,737		$ 3,120	$ (1,617)	$ 13,288	34

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		$ 67,136	$ 4,737		$ 3,120	$ (1,617)	$ 13,288	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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28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 67,136	$ 4,737		$ 3,120	$ (1,617)	$ 13,288	34

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

Facility Name & ID Number Aperion Care Elgin # 0054031 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	$ 1,175,868	$ 5,088	$ 29,139	$ 24,051	10	$ 87,258	71
72	Current Year Purchases	26,618	32	1,357	1,325	10	1,357	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 1,202,486	$ 5,120	$ 30,496	$ 25,376		$ 88,615	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		Alloc from Aperion Care	2020	$ 3,940	$ 174	$ 788	$ 614	5	$ 1,973	76
77										77
78										78
79										79
80	TOTALS			$ 3,940	$ 174	$ 788	$ 614		$ 1,973	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)	$ 12,072,621	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 549,159	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 167,945	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (381,214)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 548,681	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Aperion Care Elgin # 0054031 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	Allocated from Aperion Care				240			5
6	Allocated from Chase Office				156			6
7	TOTAL				$ 396 **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2021	$
13.	/2022	$
14.	/2023	$

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: $ 10,501 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	Allocated from Aperion Care		$	$ 1,095	17
18					18
19					19
20					20
21	TOTAL		$	$ 1,095	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 Elgin # 0054031 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.)

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

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

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 211,480	$		$ 211,480	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			97,026			97,026	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			279,121			279,121	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				155,439		155,439	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					86	20,878		20,964	13
14	TOTAL			$		$ 587,713	$ 176,317		$ 764,030	14

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

STATE OF ILLINOIS

Facility Name & ID Number Aperion Care Elgin **#** 0054031 **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 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 910,614	$ 990,506	1
2	Cash-Patient Deposits	1,500	1,500	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	474,439	474,439	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	103,872	103,872	6
7	Other Prepaid Expenses	21,814	21,814	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	6	35,356	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,512,245	$ 1,627,487	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		670,338	13
14	Buildings, at Historical Cost		6,033,043	14
15	Leasehold Improvements, at Historical Cost	2,300,792	2,300,792	15
16	Equipment, at Historical Cost	276,255	842,738	16
17	Accumulated Depreciation (book methods)	(667,862)	(951,739)	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):	4,422,898	4,543,668	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 6,332,083	$ 13,438,840	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 7,844,328	$ 15,066,327	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 197,905	$ 197,905	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	515,195	862,445	29
30	Accrued Salaries Payable	351,440	351,440	30
31	Accrued Taxes Payable (excluding real estate taxes)	11,338	11,338	31
32	Accrued Real Estate Taxes(Sch.IX-B)		70,441	32
33	Accrued Interest Payable		36,556	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36		1,595,669	1,595,669	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,671,547	$ 3,125,794	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		8,334,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43		2,125,108	803,906	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 2,125,108	$ 9,137,906	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 4,796,655	$ 12,263,700	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 3,047,673	$ 2,802,627	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 7,844,328	$ 15,066,327	48

***(See instructions.)**

Facility Name & ID Number Aperion Care Elgin # 0054031 Report Period Beginning: 01/01/20 Ending: 12/31/20

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,098,241	1
2	Restatements (describe):		2
3	Bad Debt	(5,516)	3
4	Depreciation	(18)	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,092,707	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	2,293,073	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	(365,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)	26,893	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 1,954,966	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)**	$ 3,047,673	24 *

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

Facility Name & ID Number Aperion Care Elgin # 0054031 Report Period Beginning: 01/01/20 Ending: 12/31/20

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 8,577,684	1
2	Discounts and Allowances for all Levels	1,219,558	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 9,797,242	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	288,234	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 288,234	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	3,186	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	70	19
20	Radiology and X-Ray	19	20
21	Other Medical Services	8,193	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 11,468	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	8,024	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 8,024	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28		472,902	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 472,902	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,577,870	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,202,444	31
32	Health Care	3,051,784	32
33	General Administration	2,123,776	33
	B. Capital Expense		
34	Ownership	898,784	34
	C. Ancillary Expense		
35	Special Cost Centers	767,371	35
36	Provider Participation Fee	240,638	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 8,284,797	40
41	**Income before Income Taxes (line 30 minus line 40)****	2,293,073	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 2,293,073	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,376,098	44
45	Private Pay - Net Inpatient Revenue	124,323	45
46	Medicare - Net Inpatient Revenue	3,102,097	46
47	Other-(specify) Insurance	587,487	47
48	Other-(specify) Managed Care	4,607,237	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 9,797,242	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 Elgin # 0054031 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 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,084	2,308	$ 126,142	$ 54.65	1
2	Assistant Director of Nursing	878	923	35,935	38.93	2
3	Registered Nurses	17,845	19,656	734,275	37.36	3
4	Licensed Practical Nurses	12,090	13,013	485,298	37.29	4
5	CNAs & Orderlies	45,920	49,455	861,916	17.43	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,829	4,275	114,787	26.85	8
9	Activity Director	1,808	2,071	34,529	16.67	9
10	Activity Assistants	3,948	4,251	51,152	12.03	10
11	Social Service Workers	6,865	7,234	167,979	23.22	11
12	Dietician					12
13	Food Service Supervisor	1,696	2,056	61,713	30.02	13
14	Head Cook					14
15	Cook Helpers/Assistants	14,675	15,901	235,114	14.79	15
16	Dishwashers					16
17	Maintenance Workers	1,907	2,085	67,529	32.39	17
18	Housekeepers	14,333	15,574	237,976	15.28	18
19	Laundry					19
20	Administrator	1,832	1,956	129,131	66.02	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,889	2,084	58,735	28.18	23
24	Clerical	6,177	6,661	113,082	16.98	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	2,012	2,147	42,772	19.92	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	139,788	151,650	$ 3,558,065 *	$ 23.46	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 21,522	01-03	35
36	Medical Director	Monthly	30,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	68,269	10-03	38
39	Pharmacist Consultant	Per Unit	14,652	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	14	784	11-03	44
45	Social Service Consultant	8	528	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	22	$ 135,755		49

C. CONTRACT NURSES

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

Facility Name & ID Number Aperion Care Elgin # 0054031 Report Period Beginning: 01/01/20 Ending: 12/31/20

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
David Jesse Glat	Administrator		$ 15,088
Shannon Leigh Sell	Administrator		114,043
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 129,131

B. Administrative - Other

Description	Amount
Management Fees - Aperion Care Inc	$ 454,298
TOTAL (agree to Schedule V, line 17, col. 3)	$ 454,298
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Ability Network	Eligibility Software	$ 6,188
Aperion Care Inc	Data Processing	14,575
Creative Technology Solutions	IT Consulting	9,198
EMSA Purchasing Group	Procurement Services	3,500
Osborn Visual Solutions	Graphic Design	1,701
PointClickCare Technologies Inc.	Data Processing	40,151
Reside Admissions	Data Processing	3,481
Spectrio LLC	Data Processing	567
Synapse PDI, LLC	Patient Data Integration	600
Z-Core Analytics	Data Processing	2,200
See Attached	Legal	25,365
See Supplemental Schedule		355,278
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 462,803

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 85,984
Unemployment Compensation Insurance	7,494
FICA Taxes	272,192
Employee Health Insurance	89,152
Employee Meals	2,274
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	870
Employee Benefits - Other	20,489
401K Expense	4,127
TOTAL (agree to Schedule V, line 22, col.8)	$ 482,583

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	3,291
Health Care Worker Background Check	
(Indicate # of checks performed 79)	787
Patient Background Checks 111	1,107
Dues & Subscriptions	7,577
Licenses & Fees	2,131
See Supplemental Schedule	4,454
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 19,347

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,377
See Supplemental Schedule	430
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,807

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Elgin # 0054031 Report Period Beginning: 01/01/20 Ending: 12/31/20

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **HCCI $7140**

(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? **Yes** If YES, what is the capacity? **101**

(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. $ **29,428** Line **10-02**

(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. $ **240,638**
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. $ **2,274** 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? **No**
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 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.