

Facility Name & ID Number Aperion Care Oak Lawn

0050500 Report Period Beginning: 01/01/20 Ending: 12/31/20

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	134	Skilled (SNF)	134	49,044	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	134	TOTALS	134	49,044	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	33,044	1,334	7,208	41,586	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	33,044	1,334	7,208	41,586	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.79%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 11/23/210

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 134 and days of care provided 3,650

Medicare Intermediary CGS Administrators

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number Aperion Care Oak Lawn # 0050500 Report Period Beginning: 01/01/20 Ending: 12/31/20

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	312,569	34,534	21,522	368,625		368,625	(2,697)	365,928		1
2	Food Purchase		228,835		228,835		228,835	(1,170)	227,665		2
3	Housekeeping	184,038	76,456		260,494		260,494	390	260,884		3
4	Laundry	40,338	13,189	119,238	172,765		172,765		172,765		4
5	Heat and Other Utilities			129,181	129,181		129,181	(6,173)	123,008		5
6	Maintenance	43,006	17,294	88,759	149,059		149,059	(7,771)	141,288		6
7	Other (specify):*							2,646	2,646		7
8	TOTAL General Services	579,951	370,308	358,700	1,308,959		1,308,959	(14,775)	1,294,184		8
	B. Health Care and Programs										
9	Medical Director			36,000	36,000		36,000	1,871	37,871		9
10	Nursing and Medical Records	2,955,420	334,138	111,367	3,400,925		3,400,925	(25,525)	3,375,400		10
10a	Therapy	159,662	2,521	3,195	165,378		165,378		165,378		10a
11	Activities	138,654	5,802	2,618	147,074		147,074	20	147,094		11
12	Social Services	207,256		2,460	209,716		209,716		209,716		12
13	CNA Training										13
14	Program Transportation			5,305	5,305		5,305		5,305		14
15	Other (specify):*							7,798	7,798		15
16	TOTAL Health Care and Programs	3,460,992	342,461	160,945	3,964,398		3,964,398	(15,836)	3,948,562		16
	C. General Administration										
17	Administrative	84,491		493,853	578,344		578,344	(447,240)	131,104		17
18	Directors Fees										18
19	Professional Services			309,054	309,054	(8,500)	300,554	(108,218)	192,336		19
20	Dues, Fees, Subscriptions & Promotions			50,615	50,615		50,615	(16,124)	34,491		20
21	Clerical & General Office Expenses	212,999		264,183	477,182		477,182	(65,599)	411,583		21
22	Employee Benefits & Payroll Taxes			710,252	710,252		710,252		710,252		22
23	Inservice Training & Education										23
24	Travel and Seminar			695	695		695	515	1,210		24
25	Other Admin. Staff Transportation			652	652		652	1,564	2,216		25
26	Insurance-Prop.Liab.Malpractice			480,506	480,506		480,506	637	481,143		26
27	Other (specify):*							23,282	23,282		27
28	TOTAL General Administration	297,490		2,309,810	2,607,300	(8,500)	2,598,800	(611,183)	1,987,617		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,338,433	712,769	2,829,455	7,880,657	(8,500)	7,872,157	(641,794)	7,230,363		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			159,368	159,368		159,368	381,872	541,240		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			84,061	84,061		84,061	766,916	850,977		32
33	Real Estate Taxes			482,295	482,295	8,500	490,795	2,008	492,803		33
34	Rent-Facility & Grounds			1,010,000	1,010,000		1,010,000	(1,009,526)	474		34
35	Rent-Equipment & Vehicles			16,533	16,533		16,533	2,553	19,086		35
36	Other (specify):*			8,305	8,305		8,305	(8,305)	(0)		36
37	TOTAL Ownership			1,760,562	1,760,562	8,500	1,769,062	135,518	1,904,580		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		257,829	483,492	741,321		741,321	(85,639)	655,682		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			298,222	298,222		298,222		298,222		42
43	Other (specify):*			5,326	5,326		5,326	(5,326)	0		43
44	TOTAL Special Cost Centers		257,829	787,040	1,044,869		1,044,869	(90,965)	953,904		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,338,433	970,598	5,377,057	10,686,088		10,686,088	(597,240)	10,088,848		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 Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending:

12/31/20

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(6,928)	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	246,624	30		9
10	Interest and Other Investment Income	(13,354)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(73)	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	(1,996)	21		18
19	Entertainment	(22)	21		19
20	Contributions	(10,500)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(191,061)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,129,377)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,106,687)		\$	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	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	509,447		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 509,447		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (597,240)		37

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

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

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

Aperion Care Oak Lawn

ID# 0050500

Report Period Beginning: 01/01/20

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-Allowable Legal	\$ (5,915)	19	1
2	Bank Charges	(17,519)	21	2
3	Theft & Damage Loss	(1,676)	21	3
4	Veterans Expense	(25,941)	10	4
5	Supplemental Insurance	(2,276)	21	5
6	Credit Card Processing	(1,616)	21	6
7	Marketing Expense	(3,078)	43	7
8	Promotional Products	(2,248)	43	8
9	Amortization	(8,305)	36	9
10	Other Unclassified Income	(26)	21	10
11	Vending Commissions	(1,200)	02	11
12	State Replacement Tax	(1,863)	21	12
13	Additional R&M	2,276	06	13
14	Capitalized R&M	(2,702)	06	14
15	PAC Dues	(10,953)	20	15
16	Prior Year Professional Fees	(1,282)	19	16
17	Bldg Co. - Accounting Fees	(6,438)	19	17
18	Bldg Co. - Amortization	(26,452)	36	18
19	Bldg Co. - Bad Debts	(365,714)	21	19
20	Bldg Co. - Bank Service Charges	(72)	21	20
21	Bldg Co. - Bookkeeping Fee	(12,000)	19	21
22	Bldg Co. - Change in SWAP Valuation	(600,105)	36	22
23	Bldg Co. - Legal Fees	(190)	19	23
24	Bldg Co. - Licenses and Fees	(475)	20	24
25	Bldg Co. - Loan Cost Expense	(28,686)	21	25
26	Bldg Co. - Other Professional	(4,923)	19	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	(1,129,377)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Oak Lawn# 0050500

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				(2,697)								(2,697)	1
2	Food Purchase	(1,273)		103									(1,170)	2
3	Housekeeping			36			353						390	3
4	Laundry													4
5	Heat and Other Utilities	(6,928)					755						(6,173)	5
6	Maintenance	(426)		1,873	(10,419)		1,201						(7,771)	6
7	Other (specify):*			196	2,450								2,646	7
8	TOTAL General Services	(8,627)		2,209	(10,666)		2,310						(14,775)	8
	B. Health Care and Programs													
9	Medical Director			1,871									1,871	9
10	Nursing and Medical Records	(25,941)		4,867	(4,522)		70						(25,525)	10
10a	Therapy													10a
11	Activities			20									20	11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			542	7,256								7,798	15
16	TOTAL Health Care and Programs	(25,941)		7,300	2,734		70						(15,836)	16
	C. General Administration													
17	Administrative			(447,240)									(447,240)	17
18	Directors Fees													18
19	Professional Services	(30,747)	23,550	(107,372)	2,821	9,781	845		(7,095)				(108,218)	19
20	Fees, Subscriptions & Promotions	(21,928)	475	4,753	35	535	6						(16,124)	20
21	Clerical & General Office Expenses	(612,526)	394,472	35,597	519	115,239	1,100						(65,599)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			289	173	53							515	24
25	Other Admin. Staff Transportation			1,550	14								1,564	25
26	Insurance-Prop.Liab.Malpractice			637									637	26
27	Other (specify):*			9,207		14,075							23,282	27
28	TOTAL General Administration	(665,201)	418,497	(502,579)	3,562	139,683	1,951		(7,095)				(611,183)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(699,769)	418,497	(493,070)	(4,370)	139,683	4,331		(7,095)				(641,794)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Oak Lawn # 0050500 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 TOTALS (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	246,624	123,247	1,277	220	226	10,278						381,872	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(13,354)	756,991	20,715			2,564						766,916	32
33	Real Estate Taxes						2,008						2,008	33
34	Rent-Facility & Grounds		(980,000)	287			(29,813)						(1,009,526)	34
35	Rent-Equipment & Vehicles			1,311		303	939						2,553	35
36	Other (specify):*	(634,862)	626,557										(8,305)	36
37	TOTAL Ownership	(401,592)	526,796	23,590	220	529	(14,024)						135,518	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers									(11,674)	(73,965)		(85,639)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(5,326)											(5,326)	43
44	TOTAL Special Cost Centers	(5,326)								(11,674)	(73,965)		(90,965)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,106,687)	945,292	(469,480)	(4,150)	140,212	(9,693)		(7,095)	(11,674)	(73,965)		(597,240)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 980,000	CNR Realty		\$	(980,000)	1
2	V	33 Real Estate Taxes	482,295	CNR Realty		482,295		2
3	V	19 Accounting Fees		CNR Realty		6,438	6,438	3
4	V	36 Amortization		CNR Realty		26,452	26,452	4
5	V	21 Bank Charges		CNR Realty		72	72	5
6	V	30 Depreciation		CNR Realty		123,247	123,247	6
7	V	32 Interest	12	CNR Realty		757,003	756,991	7
8	V	20 Licenses and Fees		CNR Realty		475	475	8
9	V	21 Bad Debt		CNR Realty		365,714	365,714	9
10	V	19 Bookkeeping Fees		CNR Realty		12,000	12,000	10
11	V	19 Legal/Other Professional		CNR Realty		5,112	5,112	11
12	V	36 Change in SWAP Valuation		CNR Realty		600,105	600,105	12
13	V	21 Loan Cost Expense		CNR Realty		28,686	28,686	13
14	Total		\$ 1,462,307			\$ 2,407,599	\$ * 945,292	14

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

Facility Name & ID Number

Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

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 MEYSTEI	11.00%	Legend Healthcare	Tonganoxie, KS	CNR Realty	Oak Lawn	Building Co.	1
2	DAVID BERKOWITZ REVOCABLE TRUST	23.50%	Aperion Care Bradley	Bradley	Aperion Care Demotte	Demotte, IN	ALF	2
3	JAY MEYSTEI TRUST	12.50%	Aperion Care Bridgeport	Bridgeport	Aperion Care, Inc.	Lincolnwood	Corporate Manager	3
4	257 LIMITED PARTNERSHIP	4.00%	Aperion Care Burbank	Burbank	Aperion Consulting, LLC	Lincolnwood	Consulting Co.	4
5	1219 LIMITED PARTNERSHIP	2.00%	Aperion Care Capitol	Capitol	Aperion Estates Peru	Peru, IN	ALF	5
6	42170 LIMITED PARTNERSHIP	2.00%	Aperion Care Chicago Heights	Chicago Heights	Aperion Financial, LLC	Lincolnwood	Bookkeeping	6
7	CONCORD SNF EQUITY PARTNERS, LLC	45.00%	Aperion Care Demotte	Demotte, IN	Aperion Incorporated Cell	Burlington, VT	Insurance	7
8			Aperion Care Dolton	Dolton	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	8
9			Aperion Care Elgin	Elgin	Chase Office, LLC	Lincolnwood	Building Co.	9
10			Aperion Care Evanston	Evanston	Concerto Dialysis	Lincolnwood	Dialysis	10
11			Aperion Care Fairfield	Fairfield	Eco-Brite Linen	Skokie	Laundry	11
12			Aperion Care Forest Park	Forest Park	Elevate Care, Inc.	Skokie	Consulting	12
13			Aperion Care Glenwood	Glenwood	EMSA Purchasing Group	Lincolnwood	Purchasing	13
14			Aperion Care Highwood	Highwood	Interbuild Construction	Chicago	Bldg Improvements	14
15			Aperion Care International	Chicago	Lifescan Labs of Illinois, LLC	Skokie	Laboratory	15
16			Aperion Care Jacksonville	Jacksonville	OnTray, LLC	Lincolnwood	Kitchen Management	16
17			Aperion Care Kokomo	Kokomo, IN	Pointe Group Care, LLC	Boston, MA	Bookkeeping	17
18			Aperion Care Litchfield	Litchfield	Pointe Property, LLC	Boston, MA	Property Management	18
19			Aperion Care Marion	Marion, IN	PropayHR	Evanston	Payroll Services	19
20			Aperion Care Marseilles	Marseilles	Renewal Rehab, LLC	Lincolnwood	Therapy Services	20
21			Aperion Care Mascoutah	Mascoutah	San Antonio Property, LLC	San Antonio, TX	Building Co.	21
22			Aperion Care Midlothian	Midlothian				22
23			Aperion Care Morton Villa	Morton				23
24			Aperion Care Peoria Heights	Peoria Heights				24
25			Aperion Care Peru	Peru, IN				25
26			Aperion Care Plum Grove	Palatine				26
27			Aperion Care Princeton	Princeton				27
28			Aperion Care Spring Valley	Spring Valley				28
29			Aperion Care Springfield	Springfield				29
30			Aperion Care St. Elmo	St. Elmo				30

Facility Name & ID Number

Aperion Care Oak Lawn

0050500

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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 Tolleston Park	Gary, IN				1
2			Aperion Care Toluca	Toluca				2
3			Aperion Care West Chicago	Springfield				3
4			Aperin Care West Ridge	Chicago				4
5			Aperion Care Wilmington	Wilmington				5
6			Arbors at Michigan City	Michigan City, IN				6
7			Elevate Care Chicago North	Chicago				7
8			Elevate Care Irving Park	Chicago				8
9			Elevate Care Niles	Niles				9
10			Elevate Care North Branch	Niles				10
11			Elevate Care Northbrook	Northbrook				11
12			Elevate Care Riverwoods	Riverwoods				12
13			Elevate Care Waukegan	Waukegan				13
14			Arcadia of Bloomington	Bloomington				14
15			Arcadia of Danville	Danville				15
16			Arcadia of Clifton	Clifton				16
17			Glennon Place	Bolivar, MO				17
18			Hallmark Living Benton Harbor	Benton Harbo, MI				18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2 Food	\$	Aperion Care, Inc.		\$ 103	\$	103	15
16	V	3 Housekeeping		Aperion Care, Inc.		36		36	16
17	V	6 Maintenance Salary		Aperion Care, Inc.		1,763		1,763	17
18	V	6 Repairs & Maintenance		Aperion Care, Inc.		110		110	18
19	V	7 Emp. Ben.-Gen. Serv. & Dietary		Aperion Care, Inc.		196		196	19
20	V	9 Medical Director		Aperion Care, Inc.		1,871		1,871	20
21	V	10 Salary - Nurse		Aperion Care, Inc.		4,867		4,867	21
22	V	11 Activities		Aperion Care, Inc.		20		20	22
23	V	15 Payroll Taxes / Group Insurance		Aperion Care, Inc.		542		542	23
24	V	17 Administrative Salaries		Aperion Care, Inc.		46,614		46,614	24
25	V	19 Professional Fees		Aperion Care, Inc.		8,361		8,361	25
26	V	20 Fees, Subscriptions		Aperion Care, Inc.		4,753		4,753	26
27	V	21 Clerical Salary		Aperion Care, Inc.		34,292		34,292	27
28	V	21 Clerical & General		Aperion Care, Inc.		1,305		1,305	28
29	V	24 Seminars		Aperion Care, Inc.		289		289	29
30	V	25 Auto & Travel		Aperion Care, Inc.		1,550		1,550	30
31	V	26 Insurance		Aperion Care, Inc.		637		637	31
32	V	27 Emp. Ben.-Gen. Admin.		Aperion Care, Inc.		9,207		9,207	32
33	V	30 Depreciaiton		Aperion Care, Inc.		1,277		1,277	33
34	V	32 Interest		Aperion Care, Inc.		20,715		20,715	34
35	V	34 Rent		Aperion Care, Inc.		287		287	35
36	V	35 Auto Lease		Aperion Care, Inc.		1,311		1,311	36
37	V	17 Management Fee	493,853	Aperion Care, Inc.				(493,853)	37
38	V	19 Home Office	115,733	Aperion Care, Inc.				(115,733)	38
39	Total		\$ 609,586			\$ 140,106	\$ *	(469,480)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1 Dietician Salary - Illinois Only	\$	Aperion Consulting, LLC		\$ 18,825	\$	18,825	15
16	V	6 Maintenance Salary-Illinois Only		Aperion Consulting, LLC		3,186		3,186	16
17	V	6 Repairs & Maintenance		Aperion Consulting, LLC		68		68	17
18	V	7 Emp. Ben.-Gen. Serv. -Illinois		Aperion Consulting, LLC		2,450		2,450	18
19	V	10 Salary Nurse-Illinois		Aperion Consulting, LLC		64,088		64,088	19
20	V	15 Emp. Ben HC-Illinois		Aperion Consulting, LLC		7,256		7,256	20
21	V	19 Professional Fees		Aperion Consulting, LLC		2,821		2,821	21
22	V	20 Fees, Subscriptions		Aperion Consulting, LLC		35		35	22
23	V	21 Clerical & General		Aperion Consulting, LLC		519		519	23
24	V	24 Seminars		Aperion Consulting, LLC		173		173	24
25	V	25 Auto & Travel		Aperion Consulting, LLC		14		14	25
26	V	27 Emp. Ben Gen. Serv.-Illinois		Aperion Consulting, LLC					26
27	V	30 Depreciation		Aperion Consulting, LLC		220		220	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V	10 RN Consulting	67,975	Aperion Consulting, LLC				(67,975)	33
34	V	10 Behavioral Health	634	Aperion Consulting, LLC				(634)	34
35	V	01 Dietician	21,522	Aperion Consulting, LLC				(21,522)	35
36	V	06 Project Manager	13,673	Aperion Consulting, LLC				(13,673)	36
37	V								37
38	V								38
39	Total		\$ 103,805			\$ 99,655	\$ *	(4,150)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19 Professional Fees		Aperion Financial, LLC		3,598	\$	3,598	15
16	V	20 Fees, Subscriptions		Aperion Financial, LLC		535		535	16
17	V	21 Clerical & General		Aperion Financial, LLC		67,878		67,878	17
18	V	24 Seminars		Aperion Financial, LLC		53		53	18
19	V	25 Auto & Travel		Aperion Financial, LLC					19
20	V	27 Emp. Ben. - Gen. Admin.		Aperion Financial, LLC		8,227		8,227	20
21	V	30 Depreciaton		Aperion Financial, LLC		226		226	21
22	V	32 Interest		Aperion Financial, LLC					22
23	V	35 Equipment Rental		Aperion Financial, LLC		303		303	23
24	V	21 Clerical & General -IL Only		Aperion Financial, LLC		47,361		47,361	24
25	V	27 Emp. Ben. - Gen. Admin.- IL Only		Aperion Financial, LLC		5,848		5,848	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V	19 Home Office Expense	(6,183)	Aperion Financial, LLC				6,183	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ (6,183)			\$ 134,029	\$ *	140,212	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 Utilities	\$	Chase Office, LLC		\$ 755	\$	755	15
16	V	6 Repairs & Maintenance		Chase Office, LLC		1,201		1,201	16
17	V	3 Housekeeping		Chase Office, LLC		353		353	17
18	V	10 Medical Supplies		Chase Office, LLC		70		70	18
19	V	19 Professional Fees		Chase Office, LLC		1,378		1,378	19
20	V	20 Dues & Subscriptions		Chase Office, LLC		6		6	20
21	V	21 Office Expense		Chase Office, LLC		1,100		1,100	21
22	V	30 Depreciation		Chase Office, LLC		10,278		10,278	22
23	V	32 Interest Expense		Chase Office, LLC		2,564		2,564	23
24	V	33 Real Estate Taxes		Chase Office, LLC		2,008		2,008	24
25	V	35 Equipment Rental		Chase Office, LLC		939		939	25
26	V	34 Rent	30,000	Chase Office, LLC		187		(29,813)	26
27	V								27
28	V								28
29	V								29
30	V	19 Data Processing	3,500	EMSA Purchasing Group		2,967		(533)	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		\$ 33,500			\$ 23,807	\$ *	(9,693)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	04 Laundry Services	\$ 119,238	EcoBrite Linen		\$ 119,238	\$	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		\$ 119,238			\$ 119,238	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 30,967	ProPay HR LLC		\$ 23,872	\$ (7,095)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 30,967			\$ 23,872	\$ * (7,095)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Laboratory	\$ 20,506	Lifescan Labs of Illinois		\$ 8,832	\$ (11,674)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 20,506			\$ 8,832	\$ * (11,674)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 484,312	Renewal Rehab, LLC		\$ 410,347	\$ (73,965)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 484,312			\$ 410,347	\$ * (73,965)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	26 Insurance	\$ 431,814	Aperion Incorporated Cell		\$ 431,814	\$	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		\$ 431,814			\$ 431,814	\$ *	39

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

Facility Name & ID Number

Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending:

12/31/20

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0%	See Attached	0.88	2.19%	Alloc Salary	\$ 5,472	17-7	1	
2	David Berkowitz	Relative	Administrative	0%	See Attached	0.88	2.19%	Alloc Salary	2,515	17-7	2	
3	Jay Meystel	Relative	Clerical	0%	See Attached	0.88	2.19%	Alloc Salary	1,287	21-7	3	
4	Elisheva Adest	Relative	Clerical	0%	See Attached	0.6	2.19%	Alloc Salary	679	21-7	4	
5											5	
6											6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 9,953		13	

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

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

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

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

Aperion Care, Inc.

Street Address

4655 W. Chase Avenue

City / State / Zip Code

Lincolnwood, Illinois 60712

Phone Number

(847) 262-8300

Fax Number

(

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	Food	Census/Direct Cost	65	\$ 4,717	\$	41,586	\$ 103	1
2	3	Housekeeping	Census/Direct Cost	65	1,663		41,586	36	2
3	6	Maintenance Salary	Census/Direct Cost	65	64,200	64,200	41,586	1,763	3
4	6	Repairs & Maintenance	Census/Direct Cost	65	5,009		41,586	110	4
5	7	Emp. Ben.-Gen. Serv. & Dietary	Census/Direct Cost	65	7,146		41,586	196	5
6	9	Medical Director	Census/Direct Cost	65	85,500		41,586	1,871	6
7	10	Salary - Nurse	Census/Direct Cost	65	386,855	386,855	41,586	4,867	7
8	11	Activities	Census/Direct Cost	65	912		41,586	20	8
9	15	Payroll Taxes / Group Insurance	Census/Direct Cost	65	43,060		41,586	542	9
10	17	Administrative Salaries	Census/Direct Cost	65	2,197,984	2,197,984	41,586	46,614	10
11	19	Professional Fees	Census/Direct Cost	65	381,984		41,586	8,361	11
12	20	Fees, Subscriptions	Census/Direct Cost	65	217,158		41,586	4,753	12
13	21	Clerical Salary	Census/Direct Cost	65	1,613,779	1,613,779	41,586	34,292	13
14	21	Clerical & General	Census/Direct Cost	65	59,611		41,586	1,305	14
15	24	Seminars	Census/Direct Cost	65	13,215		41,586	289	15
16	25	Auto & Travel	Census/Direct Cost	65	70,828		41,586	1,550	16
17	26	Insurance	Census/Direct Cost	65	29,094		41,586	637	17
18	27	Emp. Ben.-Gen. Admin.	Census/Direct Cost	65	433,479		41,586	9,207	18
19	30	Depreciaiton	Census/Direct Cost	65	58,358		41,586	1,277	19
20	32	Interest	Census/Direct Cost	65	946,429		41,586	20,715	20
21	34	Rent	Census/Direct Cost	65	13,110		41,586	287	21
22	35	Auto Lease	Census/Direct Cost	65	59,876		41,586	1,311	22
23									23
24									24
25	TOTALS				\$ 6,693,967	\$ 4,262,818		\$ 140,106	25

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietician Salary - Illinois Only	Census	46	\$ 498,880	\$ 498,880	41,586	\$ 18,825	1
2	6	Maintenance Salary-Illinois Only	Census	46	84,435	84,435	41,586	3,186	2
3	6	Repairs & Maintenance	Census	65	2,434		41,586	68	3
4	7	Emp. Ben.-Gen. Serv. -Illinois	Census	46	64,932		41,586	2,450	4
5	10	Salary Nurse-Illinois	Census	46	1,698,414	1,698,414	41,586	64,088	5
6	15	Emp. Ben HC-Illinois	Census	46	192,301		41,586	7,256	6
7	19	Professional Fees	Census	65	100,933		41,586	2,821	7
8	20	Fees, Subscriptions	Census	65	1,250		41,586	35	8
9	21	Clerical & General	Census	65	18,558		41,586	519	9
10	24	Seminars	Census	65	6,182		41,586	173	10
11	25	Auto & Travel	Census	65	484		41,586	14	11
12	27	Emp. Ben Gen. Serv.-Illinois	Census	65			41,586		12
13	30	Depreciation	Census	46	7,885		41,586	220	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		\$ 99,655	25

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

(

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Professional Fees	Census	1,899,996	65	164,380	41,586	3,598	1
2	20	Fees, Subscriptions	Census	1,899,996	65	24,450	41,586	535	2
3	21	Clerical & General	Census	1,899,996	65	3,101,245	3,044,021	67,878	3
4	24	Seminars	Census	1,899,996	65	2,428	41,586	53	4
5	25	Auto & Travel	Census	1,899,996	65		41,586		5
6	27	Emp. Ben. - Gen. Admin.	Census	1,899,996	65	375,858	41,586	8,227	6
7	30	Depreciaton	Census	1,899,996	65	10,323	41,586	226	7
8	32	Interest	Census	1,899,996	65		41,586		8
9	35	Equipment Rental	Census	1,899,996	65	13,849	41,586	303	9
10	21	Clerical & General -IL Only	Census/Direct Alloc	1,208,651	46	1,767,260	1,767,260	47,361	10
11	27	Emp. Ben. - Gen. Admin.- IL Only	Census/Direct Alloc	1,208,651	46	218,211	41,586	5,848	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	\$ 134,029	25

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Actual Census	1,899,996	64	\$ 34,497	\$ 41,586	\$ 755	1
2	6	Repairs & Maintenance	Actual Census	1,899,996	64	54,886	41,586	1,201	2
3	3	Housekeeping	Actual Census	1,899,996	64	16,134	41,586	353	3
4	10	Medical Supplies	Actual Census	1,899,996	64	3,211	41,586	70	4
5	19	Professional Fees	Actual Census	1,899,996	64	62,958	41,586	1,378	5
6	20	Dues & Subscriptions	Actual Census	1,899,996	64	256	41,586	6	6
7	21	Office Expense	Actual Census	1,899,996	64	50,267	41,586	1,100	7
8	30	Depreciation	Actual Census	1,899,996	64	469,583	41,586	10,278	8
9	32	Interest Expense	Actual Census	1,899,996	64	117,136	41,586	2,564	9
10	33	Real Estate Taxes	Actual Census	1,899,996	64	91,748	41,586	2,008	10
11	35	Equipment Rental	Actual Census	1,899,996	64	8,550	41,586	939	11
12	34	Rent	Actual Census	1,899,996	64	42,922	41,586	187	12
13									13
14									14
15									15
16	19	Data Processing	Direct					2,967	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 952,148	\$	\$ 23,807	25

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

()

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	04	Laundry Services	Direct		\$	\$		\$ 119,238	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				\$	\$		\$ 119,238	25

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

ProPay HR LLC

Street Address

2201 W. Main St.

City / State / Zip Code

Evanston, Illinois 60202

Phone Number

(847) 905 3268

Fax Number

()

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 23,872	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				\$	\$		\$ 23,872	25

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization 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	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Laboratory	Direct		\$	\$		\$ 8,832	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				\$	\$		\$ 8,832	25

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	59	\$	\$		\$ 410,347	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				\$	\$		\$ 410,347	25

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

()

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	26	Insurance	Direct Allocation		\$	\$		\$ 431,814	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				\$	\$		\$ 431,814	25

Facility Name & ID Number

Aperion Care Oak Lawn

0050500

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	Name of Lender	2		3	4	5	6		7	8	9	10						
		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	ACI Equities		X	Mortgage			\$	\$ 13,254,048			\$	757,003						
2																		
3																		
4																		
5																		
Working Capital																		
6	First Midwest		X	Line of Credit				1,737,926				83,333						
7	Insurance Financing		X									728						
8																		
9	TOTAL Facility Related						\$	\$ 14,991,974			\$	841,064						
B. Non-Facility Related*																		
10	Interest Income		X									(13,354)						
11	Interest Income - Bldg Co.		X									(12)						
12	Allocated from Aperion Care		X									20,715						
13	Allocated from Chase Office		X									2,564						
14	TOTAL Non-Facility Related						\$	\$			\$	9,913						
15	TOTALS (line 9+line14)						\$	\$ 14,991,974			\$	850,977						

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.)

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Oak Lawn COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050500

CONTACT PERSON REGARDING THIS REPORT Steven Lavenda

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2019 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2019.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>24-05-302-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>463,694.58</u>	\$ <u>463,694.58</u>
2. <u>10-23-325-045-0000</u>	<u>Home Office Allocation</u>	\$ <u>72,110.55</u>	\$ <u>1,499.40</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>535,805.13</u></u>	\$ <u><u>465,193.98</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2019 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2019 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2019.

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

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

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Oak Lawn COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050500

CONTACT PERSON REGARDING THIS REPORT Steven Lavenda

TELEPHONE () FAX #: ()

A. Summary of Real Estate Tax Cost

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

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

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 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 Oak Lawn

0050500 Report Period Beginning:

01/01/20 Ending:

12/31/20

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 41,133 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 1

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

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

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

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

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

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

None

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

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

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>CNR Realty</u>		<u>2012</u>	<u>\$ 49,613</u>	<u>1</u>
2	<u>Allocated from Chase Office</u>			<u>1,291</u>	<u>2</u>
3	TOTALS			\$ 50,904	3

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending:

12/31/20

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	134	2012	1962	\$ 6,144,863	\$ 123,247	35	\$ 175,568	\$ 52,321	\$ 1,216,411
5									
6									
7									
8									
Improvement Type**									
9	Various		2009	98,266		20	4,014	4,014	64,776
10	Various		2010	145,220		20	5,686	5,686	145,171
11	Various		2011	168,330		20	8,416	8,416	78,168
12	Various		2012	103,297		20	4,451	4,451	77,510
13	Various		2013	683,063		20	34,156	34,156	297,888
14	Various		2014	348,787		20	17,208	17,208	115,570
15	Various		2015	114,292		20	5,716	5,716	30,921
16	Various		2016	1,269,020		20	63,453	63,453	294,124
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

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	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68		80,320	5,668		3,733	(1,935)	15,898	68
69			159,368			(159,368)		69
70		\$ 9,155,458	\$ 288,283		\$ 322,400	\$ 34,117	\$ 2,336,437	70

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

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending:

12/31/20

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 9,155,458	\$ 288,283		\$ 322,400	\$ 34,117	\$ 2,336,437	1
2	New Cabinet	2017	2,598		20	130	130	433	2
3	Install Paging System Speaker	2017	3,463		20	173	173	534	3
4	Sewer Ejector Pump In Basement	2017	3,700		20	185	185	601	4
5	Repair Roof, Replace Shingles Over West Bay Windows	2017	2,900		20	145	145	532	5
6	Repair Receptical In All Resident Rooms & Hallways	2017	4,765		20	238	238	754	6
7	Elevator Repair	2017	5,964		20	298	298	944	7
8	Heat Start Up & Repairs	2017	3,458		20	173	173	562	8
9	Storm Drain - Install Concrete Catch Basin, Connet To 8" Pipe (3	2018	3,331		20	167	167	445	9
10	Elevator Work - Install New Cylinder & Piston (30,150)	2018	29,872		20	1,494	1,494	3,734	10
11	Rooms 53-59 - Radiator Repair	2018	2,896		20	145	145	435	11
12	Basement - Mechanical Room - Boiler Repair	2018	3,794		20	190	190	427	12
13	Furnish & Install New Door Edge On Elevator	2018	2,850		20	143	143	309	13
14	1St Flr Cooridor-Repair Light Fixture, Shower Rm-Ceramic Repa	2019	7,144		20	357	357	714	14
15	Mechanical Door Lock Installation	2019	3,538		20	177	177	354	15
16	North Side Boiler - Replace Circuit Pump	2019	7,440		20	372	372	744	16
17	North Roof Top Ac Unit - Compressor Repair	2019	3,339		20	167	167	334	17
18	Remove Drop Ceiling & Install Drywall Plaster & Paint, Crown M	2020	4,140		20	207	207	207	18
19	Tear Off Southwest Section Of Roof & Replace Shingles (\$7,450)	2020	7,056		20	353	353	353	19
20	Installation Of New Boiler & Pump (\$5,535)	2020	4,996		20	250	250	250	20
21	New Hardware For Egress Door - Stairwell #7 & West Wing (\$6,6	2020	6,462		20	323	323	323	21
22	Installation Of New Roof For Pt Gym (\$12,200)	2020	11,702		20	585	585	585	22
23	Multiple Dome & Turret Security Cameras (\$9,585)	2020	8,341		20	417	417	417	23
24	Kitchen Hot Water Heater (\$5,600)	2020	5,310		20	265	265	265	24
25	Parking Lot Seal Coating And Striping, Crack Filling	2020	2,702		20	135	135	135	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,297,219	\$ 288,283		\$ 329,490	\$ 41,207	\$ 2,350,828	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 9,297,219	\$ 288,283		\$ 329,490	\$ 41,207	\$ 2,350,828	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)	\$ 9,297,219	\$ 288,283		\$ 329,490	\$ 41,207	\$ 2,350,828	34

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

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

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	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 9,297,219	\$ 288,283		\$ 329,490	\$ 41,207	\$ 2,350,828	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)	\$ 9,297,219	\$ 288,283		\$ 329,490	\$ 41,207	\$ 2,350,828	34

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

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

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	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 9,297,219	\$ 288,283		\$ 329,490	\$ 41,207	\$ 2,350,828	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)	\$ 9,297,219	\$ 288,283		\$ 329,490	\$ 41,207	\$ 2,350,828	34

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

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

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

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

Facility Name & ID Number Aperion Care Oak Lawn

0050500

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

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Related Party		\$	\$		\$	\$		1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	11,620	298	20	298		1,316	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	652	105	20	33	(72)	326	9
10	Allocated from Aperion Care	2012	185	14	20	9	(5)	74	10
11	Allocated from Aperion Care	2013	79	10	20	4	(6)	28	11
12									12
13	Allocated from Chase Office LLC	2020	232		20	12	12	12	13
14	Allocated from Chase Office LLC	2019	5,918	269	20	296	27	592	14
15	Allocated from Chase Office LLC	2018	53	3	20	3	(0)	8	15
16	Allocated from Chase Office LLC	2017	2,690	658	20	134	(523)	538	16
17	Allocated from Chase Office LLC	2016	58,892	4,312	20	2,945	(1,367)	13,005	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)		\$ 80,320	\$ 5,668		\$ 3,733	\$ (1,935)	\$ 15,898	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12H, Carried Forward	\$ 80,320	\$ 5,668		\$ 3,733	\$ (1,935)	\$ 15,898		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)	\$ 80,320	\$ 5,668		\$ 3,733	\$ (1,935)	\$ 15,898		34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,975,777	\$ 6,087	\$ 197,662	\$ 191,575	10	\$ 1,188,421	71
72	Current Year Purchases	30,777	38	3,080	3,042	10	3,080	72
73	Fully Depreciated Assets	177,735				10	177,735	73
74								74
75	TOTALS	\$ 2,184,289	\$ 6,125	\$ 200,742	\$ 194,617		\$ 1,369,237	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		GMC Passanger Van	2014	\$ 50,337	\$	\$ 10,067	\$ 10,067	5	\$ 47,819	76
77		Allocated from Aperion Care, Inc	2020	4,714	209	943	734	5	2,361	77
78										78
79										79
80	TOTALS			\$ 55,051	\$ 209	\$ 11,010	\$ 10,801		\$ 50,180	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,587,463	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 294,617	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 541,242	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 246,624	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,770,245	85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

	1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:			\$			3
4	Additions						4
5	Allocated from Aperion Care			287			5
6	Allocated from Chase Office			187			6
7	TOTAL			\$ 474			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: _____ *

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: \$ 17,775 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		\$	\$ 1,311	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 1,311	21

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 \$ _____

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
			Units of Service			Units	Cost									
1	Licensed Occupational Therapist	39 - 03	hrs					\$ 193,586							\$ 193,586	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					55,328							55,328	2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist	39 - 03	hrs					234,399							234,399	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							206,302					206,302	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify): _____															12
13	Other (specify): <u>See Attached</u>							179		51,527					51,706	13
14	TOTAL				\$			\$ 483,492		\$ 257,829				\$	741,321	14

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

Facility Name & ID Number **Aperion Care Oak Lawn**

0050500

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

Ending:

12/31/20

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/20**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 633,819	\$ 844,626	1
2	Cash-Patient Deposits	1,693	1,693	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,300,519	1,300,519	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	86,891	86,891	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached</u>	22	175,059	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,022,944	\$ 2,408,788	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		590,000	13
14	Buildings, at Historical Cost		3,950,000	14
15	Leasehold Improvements, at Historical Cost	2,064,405	2,921,025	15
16	Equipment, at Historical Cost	597,481	1,132,481	16
17	Accumulated Depreciation (book methods)	(2,145,233)	(3,594,466)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached</u>	11,559,094	11,717,215	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 12,075,747	\$ 16,716,255	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 14,098,691	\$ 19,125,043	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 1,389,002	\$ 1,389,001	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,737,926	1,737,926	29
30	Accrued Salaries Payable	198,709	198,709	30
31	Accrued Taxes Payable (excluding real estate taxes)	10,412	10,412	31
32	Accrued Real Estate Taxes(Sch.IX-B)		463,800	32
33	Accrued Interest Payable	4,494	71,980	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Attached</u>	1,380,731	2,139,138	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,721,274	\$ 6,010,966	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		13,254,048	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See Attached</u>	2,237,246		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,237,246	\$ 13,254,048	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,958,520	\$ 19,265,014	46
47	TOTAL EQUITY(page 18, line 24)	\$ 7,140,171	\$ (139,971)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 14,098,691	\$ 19,125,043	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 6,567,228	1
2	Restatements (describe):		2
3	<u>Bad Debt</u>	(95,467)	3
4	<u>Rounding</u>	5	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 6,471,766	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	843,315	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	(174,910)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 668,405	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)	\$ 7,140,171	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care Oak Lawn# 0050500Report Period Beginning: 01/01/20Ending: 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.

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 12,682,066	1
2	Discounts and Allowances for all Levels	(1,916,460)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,765,606	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	168,221	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 168,221	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	1,200	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	14,652	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	145	19
20	Radiology and X-Ray	39	20
21	Other Medical Services	8,567	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 24,603	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	13,354	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 13,354	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Attached</u>	557,619	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 557,619	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,529,403	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,308,959	31
32	Health Care	3,964,398	32
33	General Administration	2,607,300	33
B. Capital Expense			
34	Ownership	1,760,562	34
C. Ancillary Expense			
35	Special Cost Centers	746,647	35
36	Provider Participation Fee	298,222	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,686,088	40
41	Income before Income Taxes (line 30 minus line 40)**	843,315	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 843,315	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,702,709	44
45	Private Pay - Net Inpatient Revenue	379,480	45
46	Medicare - Net Inpatient Revenue	2,259,046	46
47	Other-(specify) <u>Insurance/MC</u>	6,029,078	47
48	Other-(specify) <u>Veterans/PHP/ISNP</u>	395,293	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,765,606	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning:

01/01/20

Ending:

12/31/20

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,032	2,052	\$ 105,101	\$ 51.22	1
2	Assistant Director of Nursing	1,654	1,757	67,876	38.63	2
3	Registered Nurses	15,012	15,921	637,656	40.05	3
4	Licensed Practical Nurses	23,698	25,352	861,222	33.97	4
5	CNAs & Orderlies	68,923	72,774	1,277,951	17.56	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,045	7,160	159,662	22.30	8
9	Activity Director	653	688	13,766	20.01	9
10	Activity Assistants	8,624	9,036	124,888	13.82	10
11	Social Service Workers	7,729	8,101	207,256	25.58	11
12	Dietician					12
13	Food Service Supervisor	2,040	2,120	66,039	31.15	13
14	Head Cook	4,991	5,249	73,715	14.04	14
15	Cook Helpers/Assistants	10,994	11,854	172,815	14.58	15
16	Dishwashers					16
17	Maintenance Workers	1,912	2,080	43,006	20.68	17
18	Housekeepers	11,247	12,553	184,038	14.66	18
19	Laundry	1,852	2,107	40,338	19.14	19
20	Administrator	2,000	2,000	84,491	42.25	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,016	2,160	64,523	29.87	23
24	Clerical	7,269	7,538	148,476	19.70	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	223	320	4,810	15.03	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Attached</u>	24	24	804	33.50	33
34	TOTAL (lines 1 - 33)	178,938	190,846	\$ 4,338,433 *	\$ 22.73	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 21,522	01-03	35
36	Medical Director	Monthly	36,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	67,975	10-03	38
39	Pharmacist Consultant	per unit	17,448	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	107	3,195	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	42	2,618	11-03	44
45	Social Service Consultant	40	2,460	12-03	45
46	Other(specify)				46
47	<u>Behavioral Health Consultant</u>	10	634	10-03	47
48					48
49	TOTAL (lines 35 - 48)	199	\$ 151,852		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	120	\$ 8,977	10-03	50
51	Licensed Practical Nurses	240	14,680	10-03	51
52	Certified Nurse Assistants/Aides	41	1,653	10-03	52
53	TOTAL (lines 50 - 52)	401	\$ 25,310		53

Facility Name & ID Number Aperion Care Oak Lawn

0050500

Report Period Beginning: 01/01/20

Ending: 12/31/20

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Katherine Lauren Geigel	Administrator	0	\$ 2,000	Workers' Compensation Insurance	\$ 130,893	IDPH License Fee	\$	
Jonathan Eastman	Administrator	0	82,491	Unemployment Compensation Insurance	47,210	Advertising: Employee Recruitment	3,955	
				FICA Taxes	331,890	Health Care Worker Background Check		
				Employee Health Insurance	145,936	(Indicate # of checks performed <u>108</u>)	1,077	
				Employee Meals	1,790	Patient Background Checks	242	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	19,078	
				Union Pension Fund	30,666	Licenses & Fees	2,637	
				Employee Physicals	960			
				Other Employee Benefits	20,907			
TOTAL (agree to Schedule V, line 17, col. 1)								
(List each licensed administrator separately.)			\$ 84,491					
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)				
Description			Amount					
Aperion Care Inc. - Management Fees			\$ 493,853			See Supplemental Schedule	5,329	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 493,853			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 34,491	
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services				Description			Description	
Vendor/Payee	Type		Amount		Line #	Amount		Amount
See Attached	Legal		\$ 13,261			\$		Out-of-State Travel
Aperion Care, Inc.	Home Office Expense		109,550					
National Datacare Corporation	Resident Trust Fund Services		3,028					
ProPay HR	Payroll Processing		30,967					In-State Travel
Marcum LLP	Accounting		19,055					
Achieve Accreditation LLC	Accreditation Services		11,740					
Interbuild	Energy Procurement		953					
GCHMO	Liaison Service		4,900					Seminar Expense
Formation HC Group	Clinical/Regulatory Consulting		6,335					695
Personnel Planners	Unemployment Consulting		2,625					
Stout Risius Ross Inc.	Tax Appeal		5,500					
See Supplemental Schedule			101,139					See Supplemental Schedule
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			\$	Entertainment Expense
(For legal fee disclosure, see page 39 of instructions)			\$ 309,053				()	()
								TOTAL (agree to Sch. V, line 24, col. 8)
								\$ 1,210

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Oak Lawn# 0050500

Report Period Beginning:

01/01/20

Ending:

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

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. HCCI - \$21,906
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 24,499 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 298,222
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. \$ 1,790 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? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.