



Facility Name & ID Number Aperion Care West Ridge

# 0056291 Report Period Beginning: 02/01/20 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	110	Skilled (SNF)	110	36,850	1
2		Skilled Pediatric (SNF/PED)			2
3	26	Intermediate (ICF)	26	8,710	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	136	TOTALS	136	45,560	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	14,867	61	1,354	16,282	8
9	SNF/PED					9
10	ICF	18,599			18,599	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	33,466	61	1,354	34,881	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.56%

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 2/1/2020

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 2/1/2020 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 110 and days of care provided 332

Medicare Intermediary National Government Services

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name & ID Number Aperion Care West Ridge # 0056291 Report Period Beginning: 02/01/20 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
	<b>A. General Services</b>										
1	Dietary	262,378	23,187	9,090	294,655		294,655	6,823	301,478		1
2	Food Purchase		191,399		191,399		191,399	(363)	191,036		2
3	Housekeeping	200,782	80,446		281,228		281,228	327	281,555		3
4	Laundry	65,132	10,249		75,381		75,381		75,381		4
5	Heat and Other Utilities			115,067	115,067		115,067	(5,833)	109,234		5
6	Maintenance	31,059	19,765	36,287	87,111		87,111	1,911	89,022		6
7	Other (specify):*							2,220	2,220		7
8	<b>TOTAL General Services</b>	559,351	325,046	160,444	1,044,841		1,044,841	5,085	1,049,926		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			5,500	5,500		5,500	1,570	7,070		9
10	Nursing and Medical Records	1,826,522	169,059	78,856	2,074,437		2,074,437	23,321	2,097,758		10
10a	Therapy	90,097	263		90,360		90,360		90,360		10a
11	Activities	117,565	3,635	1,122	122,322		122,322	17	122,339		11
12	Social Services	127,160		2,278	129,438		129,438		129,438		12
13	CNA Training										13
14	Program Transportation			108	108		108		108		14
15	Other (specify):*							6,540	6,540		15
16	<b>TOTAL Health Care and Programs</b>	2,161,344	172,957	87,864	2,422,165		2,422,165	31,448	2,453,613		16
	<b>C. General Administration</b>										
17	Administrative	102,166		275,983	378,149		378,149	(236,885)	141,264		17
18	Directors Fees										18
19	Professional Services			295,923	295,923		295,923	(155,735)	140,188		19
20	Dues, Fees, Subscriptions & Promotions			62,045	62,045		62,045	(5,186)	56,859		20
21	Clerical & General Office Expenses	139,453		119,375	258,828		258,828	28,479	287,307		21
22	Employee Benefits & Payroll Taxes			470,572	470,572		470,572		470,572		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,018	1,018		1,018	433	1,451		24
25	Other Admin. Staff Transportation			662	662		662	1,311	1,973		25
26	Insurance-Prop.Liab.Malpractice			205,263	205,263		205,263	534	205,797		26
27	Other (specify):*							19,527	19,527		27
28	<b>TOTAL General Administration</b>	241,619		1,430,841	1,672,460		1,672,460	(347,522)	1,324,938		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,962,314	498,003	1,679,149	5,139,466		5,139,466	(310,990)	4,828,476		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			4,320	4,320		4,320	339,155	343,475		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			9,122	9,122		9,122	309,460	318,582		32
33	Real Estate Taxes			225,500	225,500		225,500	6,499	231,999		33
34	Rent-Facility & Grounds			770,000	770,000		770,000	(769,602)	398		34
35	Rent-Equipment & Vehicles			3,613	3,613		3,613	2,141	5,754		35
36	Other (specify):*			11,394	11,394		11,394	(11,394)			36
37	<b>TOTAL Ownership</b>			1,023,949	1,023,949		1,023,949	(123,740)	900,209		37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		6,324	208,719	215,043		215,043	(59,327)	155,716		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			215,647	215,647		215,647		215,647		42
43	Other (specify):*			6,793	6,793		6,793	(6,793)			43
44	<b>TOTAL Special Cost Centers</b>		6,324	431,159	437,483		437,483	(66,120)	371,363		44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,962,314	504,327	3,134,257	6,600,898		6,600,898	(500,850)	6,100,048		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 West Ridge

# 0056291

Report Period Beginning: 02/01/20

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	(6,466)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	75,760	30		9
10	Interest and Other Investment Income	(3,156)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		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	(1,454)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(91,170)	21		24
25	Fund Raising, Advertising and Promotional	(6,793)	43		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	(60,545)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (93,824)		\$	30

**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)	(407,026)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (407,026)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (500,850)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY							
48		49		50		51	

Aperion Care West Ridge

ID# 0056291

Report Period Beginning: 02/01/20

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Veteran Ancillary Expenses	\$ (4,471)	10	1
2	Credit Card Processing	(2,107)	21	2
3	Bank Charges	(4,541)	21	3
4	Theft & Damage Loss	(124)	21	4
5	Amortization	(11,394)	36	5
6	Vending Commissions	(450)	02	6
7	Additional R&M	5,667	06	7
8	Capitalized R&M	(3,366)	06	8
9	PAC Dues	(9,656)	20	9
10	Non-Allowable Legal Fees	(1,000)	19	10
11	Building Company - Licenses & Permits	(518)	20	11
12	Building Company - Amortization	(28,585)	36	12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(60,545)		49



## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care West Ridge# 0056291

Report Period Beginning:

02/01/20

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				6,823								6,823	1
2	Food Purchase	(450)		87									(363)	2
3	Housekeeping			31			296						327	3
4	Laundry													4
5	Heat and Other Utilities	(6,466)					633						(5,833)	5
6	Maintenance	2,301		1,571	(2,968)		1,008						1,911	6
7	Other (specify):*			165	2,055								2,220	7
8	<b>TOTAL General Services</b>	<b>(4,615)</b>		<b>1,853</b>	<b>5,909</b>		<b>1,937</b>						<b>5,085</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director			1,570									1,570	9
10	Nursing and Medical Records	(4,471)		4,082	23,651		59						23,321	10
10a	Therapy													10a
11	Activities			17									17	11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			454	6,086								6,540	15
16	<b>TOTAL Health Care and Programs</b>	<b>(4,471)</b>		<b>6,122</b>	<b>29,737</b>		<b>59</b>						<b>31,448</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(236,885)									(236,885)	17
18	Directors Fees													18
19	Professional Services	(1,000)		7,013	2,366	(160,153)	1,156	(4,530)	(586)				(155,735)	19
20	Fees, Subscriptions & Promotions	(10,174)	518	3,987	29	449	5						(5,186)	20
21	Clerical & General Office Expenses	(99,396)		29,858	435	96,659	923						28,479	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			243	145	45							433	24
25	Other Admin. Staff Transportation			1,300	11								1,311	25
26	Insurance-Prop.Liab.Malpractice			534									534	26
27	Other (specify):*			7,722		11,805							19,527	27
28	<b>TOTAL General Administration</b>	<b>(110,570)</b>	<b>518</b>	<b>(186,228)</b>	<b>2,986</b>	<b>(51,195)</b>	<b>2,083</b>	<b>(4,530)</b>	<b>(586)</b>				<b>(347,522)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(119,656)</b>	<b>518</b>	<b>(178,253)</b>	<b>38,633</b>	<b>(51,195)</b>	<b>4,079</b>	<b>(4,530)</b>	<b>(586)</b>				<b>(310,990)</b>	<b>29</b>



STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

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	75,760	253,328	1,071	185	190	8,621						339,155	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(3,156)	293,091	17,375			2,150						309,460	32
33	Real Estate Taxes		4,815				1,684						6,499	33
34	Rent-Facility & Grounds		(770,000)	241			157						(769,602)	34
35	Rent-Equipment & Vehicles			1,099		254	788						2,141	35
36	Other (specify):*	(39,979)	28,585										(11,394)	36
37	<b>TOTAL Ownership</b>	<b>32,625</b>	<b>(190,181)</b>	<b>19,786</b>	<b>185</b>	<b>444</b>	<b>13,401</b>						<b>(123,740)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers									(27,413)	(31,914)		(59,327)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(6,793)											(6,793)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(6,793)</b>								<b>(27,413)</b>	<b>(31,914)</b>		<b>(66,120)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(93,824)</b>	<b>(189,663)</b>	<b>(158,467)</b>	<b>38,818</b>	<b>(50,751)</b>	<b>17,480</b>	<b>(4,530)</b>	<b>(586)</b>	<b>(27,413)</b>	<b>(31,914)</b>		<b>(500,850)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 770,000	West Ridge Propco, LLC		\$	(770,000)	1
2	V	33 Real Estate Tax	225,500	West Ridge Propco, LLC		230,315	4,815	2
3	V	20 Licenses & Permits		West Ridge Propco, LLC		518	518	3
4	V	36 Amortization		West Ridge Propco, LLC		28,585	28,585	4
5	V	30 Depreciation		West Ridge Propco, LLC		253,328	253,328	5
6	V	32 Interest		West Ridge Propco, LLC		293,091	293,091	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 995,500			\$ 805,837	\$ * (189,663)	14

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

Facility Name &amp; ID Number

Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

Ending:

12/31/20

## VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Declaration of Trust of Yosef Meystel	25%	Aperion Care Bradley	Bradley	West Ridge Propco, LLC	Chicago	Building Co.	1
2	David A. Berkowitz Revocable Trust	25%	Aperion Care Bridgeport	Bridgeport	Aperion Care Demotte	Demotte, IN	ALF	2
3	Aperion Care Exec Holdings, LLC	10%	Aperion Care Burbank	Burbank	Aperion Care, Inc.	Lincolnwood	Corporate Manager	3
4	Ridgeview Investor Group, LLC	30%	Aperion Care Capitol	Capitol	Aperion Consulting, LLC	Lincolnwood	Consulting Co.	4
5	Joshua Hoffman	10%	Aperion Care Chicago Heights	Chicago Heights	Aperion Estates Peru	Peru, IN	ALF	5
6			Aperion Care Demotte	Demotte, IN	Aperion Financial, LLC	Lincolnwood	Bookkeeping	6
7			Aperion Care Dolton	Dolton	Aperion Incorporated Cell	Burlington, VT	Insurance	7
8			Aperion Care Elgin	Elgin	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	8
9			Aperion Care Evanston	Evanston	Chase Office, LLC	Lincolnwood	Building Co.	9
10			Aperion Care Fairfield	Fairfield	Concerto Dialysis	Lincolnwood	Dialysis	10
11			Aperion Care Forest Park	Forest Park	Eco-Brite Linen	Skokie	Laundry	11
12			Aperion Care Glenwood	Glenwood	Elevate Care, Inc.	Skokie	Consulting	12
13			Aperion Care Highwood	Highwood	EMSA Purchasing Group	Lincolnwood	Purchasing	13
14			Aperion Care International	Chicago	Interbuild Construction	Chicago	Bldg Improvements	14
15			Aperion Care Jacksonville	Jacksonville	Lifescan Labs of Illinois, LLC	Skokie	Laboratory	15
16			Aperion Care Kokomo	Kokomo, IN	OnTray, LLC	Lincolnwood	Kitchen Management	16
17			Aperion Care Litchfield	Litchfield	Pointe Group Care, LLC	Boston, MA	Bookkeeping	17
18			Aperion Care Marion	Marion, IN	Pointe Property, LLC	Boston, MA	Property Management	18
19			Aperion Care Marseilles	Marseilles	PropayHR	Evanston	Payroll Services	19
20			Aperion Care Mascoutah	Mascoutah	Renewal Rehab, LLC	Lincolnwood	Therapy Services	20
21			Aperion Care Midlothian	Midlothian	San Antonio Property, LLC	San Antonio, TX	Building Co.	21
22			Aperion Care Morton Villa	Morton				22
23			Aperion Care Oak Lawn	Oak Lawn				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 West Ridge

# 0056291

Report Period Beginning:

02/01/20

Ending:

12/31/20

**VII. RELATED PARTIES**

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Aperion Care Tolleston Park	Gary, IN				1
2			Aperion Care Toluca	Toluca				2
3			Aperion Care West Chicago	Springfield				3
4			Aperion Care Wilmington	Wilmington				4
5			Arbors at Michigan City	Michigan City, IN				5
6			Elevate Care Chicago North	Chicago				6
7			Elevate Care Irving Park	Chicago				7
8			Elevate Care Niles	Niles				8
9			Elevate Care North Branch	Niles				9
10			Elevate Care Northbrook	Northbrook				10
11			Elevate Care Riverwoods	Riverwoods				11
12			Elevate Care Waukegan	Waukegan				12
13			Arcadia of Bloomington	Bloomington				13
14			Arcadia of Danville	Danville				14
15			Arcadia of Clifton	Clifton				15
16			Glennon Place	Bolivar, MO				16
17			Hallmark Living Benton Harbor	Benton Harbo, MI				17
18			Legend Healthcare	Tonganoxie, KS				18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name &amp; ID Number

Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

Ending:

12/31/20

## VII. RELATED PARTIES (continued)

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

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

1	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.		\$ 87	\$	87	15
16	V	3 Housekeeping		Aperion Care, Inc.		31		31	16
17	V	6 Maintenance Salary		Aperion Care, Inc.		1,479		1,479	17
18	V	6 Repairs & Maintenance		Aperion Care, Inc.		92		92	18
19	V	7 Emp. Ben.-Gen. Serv. & Dietary		Aperion Care, Inc.		165		165	19
20	V	9 Medical Director		Aperion Care, Inc.		1,570		1,570	20
21	V	10 Salary - Nurse		Aperion Care, Inc.		4,082		4,082	21
22	V	11 Activities		Aperion Care, Inc.		17		17	22
23	V	15 Payroll Taxes / Group Insurance		Aperion Care, Inc.		454		454	23
24	V	17 Administrative Salaries		Aperion Care, Inc.		39,098		39,098	24
25	V	19 Professional Fees		Aperion Care, Inc.		7,013		7,013	25
26	V	20 Fees, Subscriptions		Aperion Care, Inc.		3,987		3,987	26
27	V	21 Clerical Salary		Aperion Care, Inc.		28,763		28,763	27
28	V	21 Clerical & General		Aperion Care, Inc.		1,094		1,094	28
29	V	24 Seminars		Aperion Care, Inc.		243		243	29
30	V	25 Auto & Travel		Aperion Care, Inc.		1,300		1,300	30
31	V	26 Insurance		Aperion Care, Inc.		534		534	31
32	V	27 Emp. Ben.-Gen. Admin.		Aperion Care, Inc.		7,722		7,722	32
33	V	30 Depreciaton		Aperion Care, Inc.		1,071		1,071	33
34	V	32 Interest		Aperion Care, Inc.		17,375		17,375	34
35	V	34 Rent		Aperion Care, Inc.		241		241	35
36	V	35 Auto Lease		Aperion Care, Inc.		1,099		1,099	36
37	V	17 Management Fee	275,983	Aperion Care, Inc.				(275,983)	37
38	V								38
39	Total		\$ 275,983			\$ 117,517	\$ *	(158,467)	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	<u>1</u> <u>Dietician Salary - Illinois Only</u>	\$	<u>Aperion Consulting, LLC</u>		\$ <u>15,790</u>	\$ <u>15,790</u>
16	V	<u>6</u> <u>Maintenance Salary-Illinois Only</u>		<u>Aperion Consulting, LLC</u>		<u>2,672</u>	<u>2,672</u>
17	V	<u>6</u> <u>Repairs &amp; Maintenance</u>		<u>Aperion Consulting, LLC</u>		<u>57</u>	<u>57</u>
18	V	<u>7</u> <u>Emp. Ben.-Gen. Serv. -Illinois</u>		<u>Aperion Consulting, LLC</u>		<u>2,055</u>	<u>2,055</u>
19	V	<u>10</u> <u>Salary Nurse-Illinois</u>		<u>Aperion Consulting, LLC</u>		<u>53,755</u>	<u>53,755</u>
20	V	<u>15</u> <u>Emp. Ben HC-Illinois</u>		<u>Aperion Consulting, LLC</u>		<u>6,086</u>	<u>6,086</u>
21	V	<u>19</u> <u>Professional Fees</u>		<u>Aperion Consulting, LLC</u>		<u>2,366</u>	<u>2,366</u>
22	V	<u>20</u> <u>Fees, Subscriptions</u>		<u>Aperion Consulting, LLC</u>		<u>29</u>	<u>29</u>
23	V	<u>21</u> <u>Clerical &amp; General</u>		<u>Aperion Consulting, LLC</u>		<u>435</u>	<u>435</u>
24	V	<u>24</u> <u>Seminars</u>		<u>Aperion Consulting, LLC</u>		<u>145</u>	<u>145</u>
25	V	<u>25</u> <u>Auto &amp; Travel</u>		<u>Aperion Consulting, LLC</u>		<u>11</u>	<u>11</u>
26	V	<u>30</u> <u>Depreciation</u>		<u>Aperion Consulting, LLC</u>		<u>185</u>	<u>185</u>
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V	<u>10</u> <u>RN Consulting</u>	<u>28,201</u>	<u>Aperion Consulting, LLC</u>			<u>(28,201)</u>
34	V	<u>10</u> <u>Behavioral Health</u>	<u>1,903</u>	<u>Aperion Consulting, LLC</u>			<u>(1,903)</u>
35	V	<u>01</u> <u>Dietician</u>	<u>8,967</u>	<u>Aperion Consulting, LLC</u>			<u>(8,967)</u>
36	V	<u>06</u> <u>Project Manager</u>	<u>5,697</u>	<u>Aperion Consulting, LLC</u>			<u>(5,697)</u>
37	V						
38	V						
39	<b>Total</b>		\$ <b>44,768</b>			\$ <b>83,586</b>	\$ * <b>38,818</b>

\* 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		3,018	\$ 3,018
16	V	20 Fees, Subscriptions		Aperion Financial, LLC		449	449
17	V	21 Clerical & General		Aperion Financial, LLC		56,934	56,934
18	V	24 Seminars		Aperion Financial, LLC		45	45
19	V	27 Emp. Ben. - Gen. Admin.		Aperion Financial, LLC		6,900	6,900
20	V	30 Depreciaton		Aperion Financial, LLC		190	190
21	V	35 Equipment Rental		Aperion Financial, LLC		254	254
22	V	21 Clerical & General -IL Only		Aperion Financial, LLC		39,725	39,725
23	V	27 Emp. Ben. - Gen. Admin.- IL Only		Aperion Financial, LLC		4,905	4,905
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V	19 Home Office Expense	163,171	Aperion Financial, LLC			(163,171)
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 163,171			\$ 112,420	\$ * (50,751)

\* 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		\$ 633	\$ 633	15
16	V	6 Repairs & Maintenance		Chase Office, LLC		1,008	1,008	16
17	V	3 Housekeeping		Chase Office, LLC		296	296	17
18	V	10 Medical Supplies		Chase Office, LLC		59	59	18
19	V	19 Professional Fees		Chase Office, LLC		1,156	1,156	19
20	V	20 Dues & Subscriptions		Chase Office, LLC		5	5	20
21	V	21 Office Expense		Chase Office, LLC		923	923	21
22	V	30 Depreciation		Chase Office, LLC		8,621	8,621	22
23	V	32 Interest Expense		Chase Office, LLC		2,150	2,150	23
24	V	33 Real Estate Taxes		Chase Office, LLC		1,684	1,684	24
25	V	35 Equipment Rental		Chase Office, LLC		788	788	25
26	V	34 Rent		Chase Office, LLC		157	157	26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$ 17,480	\$ * 17,480	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	19 Payroll Services	\$ 19,772	ProPay HR LLC		\$ 15,242	\$ (4,530)
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	<b>Total</b>		\$ 19,772			\$ 15,242	\$ * (4,530)

\* 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 Data Processing	\$ 3,850	EMSA Purchasing Group		\$ 3,264	\$ (586)
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		\$ 3,850			\$ 3,264	\$ * (586)

\* 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	\$ 48,153	Lifescan Labs of Illinois		\$ 20,740	\$ (27,413)
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		\$ 48,153			\$ 20,740	\$ * (27,413)

\* 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	\$ 208,968	Renewal Rehab, LLC		\$ 177,054	\$ (31,914)
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		\$ 208,968			\$ 177,054	\$ * (31,914)

\* 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	\$ 184,238	Aperion Incorporated Cell		\$ 184,238	\$	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		\$ 184,238			\$ 184,238	\$ *	39

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

Facility Name & ID Number Aperion Care West Ridge # 0056291 Report Period Beginning: 02/01/20 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	0.73	1.84%	Alloc Sal	\$ 4,590	17-7	1	
2	David Berkowitz	Relative	Administrative	0	See Attached	0.73	1.84%	Alloc Sal	2,110	17-7	2	
3	Jay Meystel	Relative	Clerical	0	See Attached	0.73	1.84%	Alloc Sal	1,080	21-7	3	
4	Elisheva Adest	Relative	Clerical	0	See Attached	0.50	1.84%	Alloc Sal	569	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	\$ 8,349		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 West Ridge

# 0056291

Report Period Beginning:

02/01/20

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 West Ridge

# 0056291

Report Period Beginning:

02/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

Aperion Care, Inc.

Street Address

4655 W. Chase Avenue

City / State / Zip Code

Lincolnwood, Illinois 60712

Phone Number

( 847) 262-8300

Fax Number

( )

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	Food	Census/Direct Cost	1,899,996	65	\$ 4,717	\$ 34,881	\$ 87	1
2	3	Housekeeping	Census/Direct Cost	1,899,996	65	1,663	34,881	31	2
3	6	Maintenance Salary	Census/Direct Cost	1,899,996	65	64,200	34,881	1,479	3
4	6	Repairs & Maintenance	Census/Direct Cost	1,899,996	65	5,009	34,881	92	4
5	7	Emp. Ben.-Gen. Serv. & Dietary	Census/Direct Cost	1,899,996	65	7,146	34,881	165	5
6	9	Medical Director	Census/Direct Cost	1,899,996	65	85,500	34,881	1,570	6
7	10	Salary - Nurse	Census/Direct Cost	1,899,996	65	386,855	34,881	4,082	7
8	11	Activities	Census/Direct Cost	1,899,996	65	912	34,881	17	8
9	15	Payroll Taxes / Group Insurance	Census/Direct Cost	1,899,996	65	43,060	34,881	454	9
10	17	Administrative Salaries	Census/Direct Cost	1,899,996	65	2,197,984	34,881	39,098	10
11	19	Professional Fees	Census/Direct Cost	1,899,996	65	381,984	34,881	7,013	11
12	20	Fees, Subscriptions	Census/Direct Cost	1,899,996	65	217,158	34,881	3,987	12
13	21	Clerical Salary	Census/Direct Cost	1,899,996	65	1,613,779	34,881	28,763	13
14	21	Clerical & General	Census/Direct Cost	1,899,996	65	59,611	34,881	1,094	14
15	24	Seminars	Census/Direct Cost	1,899,996	65	13,215	34,881	243	15
16	25	Auto & Travel	Census/Direct Cost	1,899,996	65	70,828	34,881	1,300	16
17	26	Insurance	Census/Direct Cost	1,899,996	65	29,094	34,881	534	17
18	27	Emp. Ben.-Gen. Admin.	Census/Direct Cost	1,899,996	65	433,479	34,881	7,722	18
19	30	Depreciaiton	Census/Direct Cost	1,899,996	65	58,358	34,881	1,071	19
20	32	Interest	Census/Direct Cost	1,899,996	65	946,429	34,881	17,375	20
21	34	Rent	Census/Direct Cost	1,899,996	65	13,110	34,881	241	21
22	35	Auto Lease	Census/Direct Cost	1,899,996	65	59,876	34,881	1,099	22
23									23
24									24
25	TOTALS				\$ 6,693,967	\$ 4,262,818		\$ 117,517	25



Facility Name & ID Number Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

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	34,881	\$ 15,790	1
2	6	Maintenance Salary-Illinois Only	Census	46	84,435	84,435	34,881	2,672	2
3	6	Repairs & Maintenance	Census	65	2,434		34,881	57	3
4	7	Emp. Ben.-Gen. Serv. -Illinois	Census	46	64,932		34,881	2,055	4
5	10	Salary Nurse-Illinois	Census	46	1,698,414	1,698,414	34,881	53,755	5
6	15	Emp. Ben HC-Illinois	Census	46	192,301		34,881	6,086	6
7	19	Professional Fees	Census	65	100,933		34,881	2,366	7
8	20	Fees, Subscriptions	Census	65	1,250		34,881	29	8
9	21	Clerical & General	Census	65	18,558		34,881	435	9
10	24	Seminars	Census	65	6,182		34,881	145	10
11	25	Auto & Travel	Census	65	484		34,881	11	11
12	30	Depreciation	Census	46	7,885		34,881	185	12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 2,676,688	\$ 2,281,729		\$ 83,586	25

Facility Name & ID Number Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

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 Financial, 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	19	Professional Fees	Census	1,899,996	65	164,380	34,881	3,018	1
2	20	Fees, Subscriptions	Census	1,899,996	65	24,450	34,881	449	2
3	21	Clerical & General	Census	1,899,996	65	3,101,245	3,044,021	56,934	3
4	24	Seminars	Census	1,899,996	65	2,428	34,881	45	4
5	27	Emp. Ben. - Gen. Admin.	Census	1,899,996	65	375,858	34,881	6,900	5
6	30	Depreciaton	Census	1,899,996	65	10,323	34,881	190	6
7	35	Equipment Rental	Census	1,899,996	65	13,849	34,881	254	7
8	21	Clerical & General -IL Only	Census/Direct Alloc	1,208,651	46	1,767,260	1,767,260	39,725	8
9	27	Emp. Ben. - Gen. Admin.- IL Only	Census/Direct Alloc	1,208,651	46	218,211	34,881	4,905	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 5,678,004	\$ 4,811,281	\$ 112,420	25

Facility Name & ID Number Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Chase Office, LLC

Street Address

4655 W. Chase Ave.

City / State / Zip Code

Lincolnwood, Illinois 60712

Phone Number

( 847) 262-3800

Fax Number

(

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	5	Utilities	Actual Census	1,899,996	64	\$ 34,497	\$ 34,881	\$ 633	1
2	6	Repairs & Maintenance	Actual Census	1,899,996	64	54,886	34,881	1,008	2
3	3	Housekeeping	Actual Census	1,899,996	64	16,134	34,881	296	3
4	10	Medical Supplies	Actual Census	1,899,996	64	3,211	34,881	59	4
5	19	Professional Fees	Actual Census	1,899,996	64	62,958	34,881	1,156	5
6	20	Dues & Subscriptions	Actual Census	1,899,996	64	256	34,881	5	6
7	21	Office Expense	Actual Census	1,899,996	64	50,267	34,881	923	7
8	30	Depreciation	Actual Census	1,899,996	64	469,583	34,881	8,621	8
9	32	Interest Expense	Actual Census	1,899,996	64	117,136	34,881	2,150	9
10	33	Real Estate Taxes	Actual Census	1,899,996	64	91,748	34,881	1,684	10
11	35	Equipment Rental	Actual Census	1,899,996	64	8,550	34,881	788	11
12	34	Rent	Actual Census	1,899,996	64	42,922	34,881	157	12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 952,148	\$	\$ 17,480	25

Facility Name & ID Number Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

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		\$	\$		\$ 15,242	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				\$	\$		\$ 15,242	25

Facility Name & ID Number Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

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 EMSA PURCHASING GROUP  
 Street Address 4655 W. CHASE AVE  
 City / State / Zip Code LINCOLNWOOD, IL 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	19	Data Processing	Direct		\$	\$		\$ 3,264	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				\$	\$		\$ 3,264	25

Facility Name & ID Number Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

( )

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	Laboratory	Direct		\$	\$		\$ 20,740	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				\$	\$		\$ 20,740	25

Facility Name & ID Number Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Renewal Rehab, LLC  
 Street Address 7358 N. Lincoln Ave., Suite 160  
 City / State / Zip Code Lincolnwood, IL 60712  
 Phone Number ( 847) 938-8750  
 Fax Number ( 847) 410-9720

1	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	\$	\$		\$ 177,054	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				\$	\$		\$ 177,054	25

Facility Name & ID Number Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

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		\$	\$		\$ 184,238	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				\$	\$		\$ 184,238	25



Facility Name & ID Number

Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

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			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	First Financial Bank		X	Mortgage			\$	\$ 8,249,600			\$	293,091						
2																		
3																		
4																		
5																		
<b>Working Capital</b>																		
6	First Financial Bank		X	Line of Credit				450,000				8,957						
7	Insurance Policies		X									165						
8																		
9	<b>TOTAL Facility Related</b>						\$	\$ 8,699,600			\$	302,213						
<b>B. Non-Facility Related*</b>																		
10	Interest Income		X									(3,156)						
11	Alloc from Aperion Care	X										17,375						
12	Alloc from Chase Office	X										2,150						
13																		
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$	16,369						
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 8,699,600			\$	318,582						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ N/A                      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 West Ridge COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0056291

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>11-31-401-068-0000</u>	<u>Long Term Care Property</u>	\$ <u>49,786.73</u>	\$ <u>49,786.73</u>
2. <u>11-31-401-088-0000</u>	<u>Long Term Care Property</u>	\$ <u>196,168.43</u>	\$ <u>196,168.43</u>
3. <u>10-27-307-027-0000</u>	<u>Allocated from Chase Office</u>	\$ <u>72,110.55</u>	\$ <u>1,257.65</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u><u>318,065.71</u></u>	\$ <u><u>247,212.81</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

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

**IMPORTANT NOTICE**

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

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

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

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

**2019 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Aperion Care West Ridge COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0056291

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. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the original 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 West Ridge

# 0056291

Report Period Beginning:

02/01/20

Ending:

12/31/20

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 29,742 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories 3

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>Facility</u>		<u>2020</u>	<u>\$ 357,237</u>	<u>1</u>
2	<u>Allocated from Chase Office LLC</u>			<u>1,083</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 358,320</b>	<b>3</b>

Facility Name & ID Number Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

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	136		2020	1975	\$ 6,391,696	\$ 253,328	35	\$ 167,402	\$ (85,926)	\$ 167,402	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
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											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

**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			67,370	4,754		3,131	(1,623)	13,335	68
69				4,320			(4,320)		69
70			\$ 6,459,066	\$ 262,402		\$ 170,533	\$ (91,869)	\$ 180,736	70

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 6,459,066	\$ 262,402		\$ 170,533	\$ (91,869)	\$ 180,736	1
2	Door Access For 8 Doors W/ Keypad & Door Sense; 2 Delayed Eg	2020	22,814		20	1,141	1,141	1,141	2
3	Canvas Awning Removed, Recovered, Reinstalled And Design (3,4	2020	3,313		20	166	166	166	3
4	Patch Work Paving - Removal & Replacement	2020	4,605		20	230	230	230	4
5	Generator Repair	2020	3,366		20	168	168	168	5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,493,163	\$ 262,402		\$ 172,238	\$ (90,164)	\$ 182,441	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		\$ 6,493,163	\$ 262,402		\$ 172,238	\$ (90,164)	\$ 182,441	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		\$ 6,493,163	\$ 262,402		\$ 172,238	\$ (90,164)	\$ 182,441	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		\$ 6,493,163	\$ 262,402		\$ 172,238	\$ (90,164)	\$ 182,441	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		\$ 6,493,163	\$ 262,402		\$ 172,238	\$ (90,164)	\$ 182,441	34

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

Facility Name & ID Number Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

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		\$ 6,493,163	\$ 262,402		\$ 172,238	\$ (90,164)	\$ 182,441	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		\$ 6,493,163	\$ 262,402		\$ 172,238	\$ (90,164)	\$ 182,441	34

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

Facility Name & ID Number Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

Ending:

12/31/20

**XI. OWNERSHIP COSTS (continued)**

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

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

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

Facility Name & ID Number Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

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	9,746	250	20	250		1,104	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	547	88	20	27	(61)	273	9
10	Allocated from Aperion Care	2012	155	12	20	8	(4)	62	10
11	Allocated from Aperion Care	2013	66	8	20	3	(5)	23	11
12									12
13	Allocated from Chase Office LLC	2020	194		20	10	10	10	13
14	Allocated from Chase Office LLC	2019	4,964	225	20	248	23	496	14
15	Allocated from Chase Office LLC	2018	44	2	20	2	(0)	7	15
16	Allocated from Chase Office LLC	2017	2,256	552	20	113	(439)	451	16
17	Allocated from Chase Office LLC	2016	49,397	3,616	20	2,470	(1,147)	10,908	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 67,370	\$ 4,754		\$ 3,131	\$ (1,623)	\$ 13,335	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	<b>Totals from Page 12H, Carried Forward</b>		\$ 67,370	\$ 4,754		\$ 3,131	\$ (1,623)	\$ 13,335	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 67,370	\$ 4,754		\$ 3,131	\$ (1,623)	\$ 13,335	34

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

Facility Name & ID Number Aperion Care West Ridge

# 0056291

Report Period Beginning:

02/01/20

Ending:

12/31/20

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 28,155	\$ 5,106	\$ 2,885	\$ (2,220)	10	\$ 12,361	71
72	Current Year Purchases	1,827,623	32	167,561	167,529	10	167,561	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,855,778	\$ 5,138	\$ 170,447	\$ 165,309		\$ 179,922	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Alloc from Aperion Care	2020	\$ 3,954	\$ 175	\$ 791	\$ 616	5	\$ 1,980	76
77										77
78										78
79										79
80	TOTALS			\$ 3,954	\$ 175	\$ 791	\$ 616		\$ 1,980	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)	\$ 8,711,215	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 267,715	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 343,475	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 75,760	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 364,343	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	Nurse Call System	\$ 41,500	92
93	Security System	11,327	93
94	Gas Regulator for Generator	400	94
95		\$ 53,227	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			241			5
6	Allocated from Chase Office			157			6
7	TOTAL			\$ 398			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: \$ 4,655 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		\$	\$ 1,099	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 1,099	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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 94,172	\$		\$ 94,172	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			19,755			19,755	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			94,792			94,792	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				4,732		4,732	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>						1,592		1,592	13
14	TOTAL			\$		\$ 208,719	\$ 6,324		\$ 215,043	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 West Ridge**

# **0056291**

Report Period Beginning: **02/01/20**

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*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 44,272	\$ 669,393	1
2	Cash-Patient Deposits	2,014	2,014	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	829,540	829,540	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	68,853	68,853	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached</u>	4,231	4,231	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 948,910	\$ 1,574,031	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		806,904	13
14	Buildings, at Historical Cost		7,262,132	14
15	Leasehold Improvements, at Historical Cost	32,184	32,184	15
16	Equipment, at Historical Cost	8,396	512,711	16
17	Accumulated Depreciation (book methods)	(4,320)	(447,310)	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>	2,296,499	2,068,053	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,332,759	\$ 10,234,674	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,281,669	\$ 11,808,705	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 163,172	\$ 167,673	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	450,000	450,000	29
30	Accrued Salaries Payable	143,826	143,826	30
31	Accrued Taxes Payable (excluding real estate taxes)	3,529	3,529	31
32	Accrued Real Estate Taxes(Sch.IX-B)		246,000	32
33	Accrued Interest Payable	1,286	28,221	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached</u>	500,933	500,933	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,262,746	\$ 1,540,182	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		8,249,600	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached</u>	1,565,837	1,565,837	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,565,837	\$ 9,815,437	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,828,583	\$ 11,355,619	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 453,086	\$ 453,086	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,281,669	\$ 11,808,705	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(358,414)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	(88,500)	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe) <u>Member Contributions</u>	900,000	<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ 453,086	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ 453,086	<b>24</b> *

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

Facility Name & ID Number Aperion Care West Ridge# 0056291Report Period Beginning: 02/01/20Ending: 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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 6,947,654	1
2	Discounts and Allowances for all Levels	(1,133,494)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,814,160	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	131,801	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 131,801	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	11,649	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 11,649	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	3,156	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 3,156	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Attached</u>	281,718	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 281,718	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,242,484	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,044,841	31
32	Health Care	2,422,165	32
33	General Administration	1,672,460	33
<b>B. Capital Expense</b>			
34	Ownership	1,023,949	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	221,836	35
36	Provider Participation Fee	215,647	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 6,600,898	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(358,414)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (358,414)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 799,026	44
45	Private Pay - Net Inpatient Revenue	11,711	45
46	Medicare - Net Inpatient Revenue	201,239	46
47	Other-(specify) <u>Insurance</u>	492	47
48	Other-(specify) <u>Managed Care/Veteran/PPHP/ISNP</u>	4,801,692	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 5,814,160	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 West Ridge

# 0056291

Report Period Beginning:

02/01/20

Ending:

12/31/20

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,160	1,247	\$ 62,263	\$ 49.93	1
2	Assistant Director of Nursing	1,376	1,428	54,650	38.27	2
3	Registered Nurses	7,399	7,828	253,178	32.34	3
4	Licensed Practical Nurses	24,692	25,928	831,813	32.08	4
5	CNAs & Orderlies	32,735	34,154	619,454	18.14	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,382	3,607	90,097	24.98	8
9	Activity Director	1,433	1,498	29,610	19.77	9
10	Activity Assistants	5,232	5,692	87,955	15.45	10
11	Social Service Workers	5,822	6,269	127,160	20.28	11
12	Dietician					12
13	Food Service Supervisor	1,342	1,556	27,592	17.73	13
14	Head Cook	2,364	2,388	39,431	16.51	14
15	Cook Helpers/Assistants	11,609	12,583	195,355	15.53	15
16	Dishwashers					16
17	Maintenance Workers	1,808	1,839	31,059	16.89	17
18	Housekeepers	11,801	13,195	200,782	15.22	18
19	Laundry	3,284	3,732	65,132	17.45	19
20	Administrator	1,816	1,929	102,166	52.96	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,891	2,987	60,535	20.27	23
24	Clerical	4,676	5,094	78,918	15.49	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	313	313	5,164	16.50	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	125,135	133,267	\$ 2,962,314 *	\$ 22.23	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	\$ 9,090	01-03	35
36	Medical Director		5,500	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	28,201	10-03	38
39	Pharmacist Consultant	Per Unit	9,432	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	1,122	11-03	44
45	Social Service Consultant	Monthly	2,278	12-03	45
46	Other(specify)				46
47	Behavioral Health Consultant	Monthy	1,903	10-03	47
48					48
49	TOTAL (lines 35 - 48)		\$ 57,526		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	320	\$ 39,320	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	320	\$ 39,320		53

Facility Name & ID Number **Aperion Care West Ridge**

# **0056291**

Report Period Beginning: **02/01/20**

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	
Orlando Arjona	Administrator	0	\$ 58,915	Workers' Compensation Insurance	\$ 54,541	IDPH License Fee	\$ 1,652	
John Schlack	Administrator	0	4,250	Unemployment Compensation Insurance	13,405	Advertising: Employee Recruitment	23,909	
Nicholas Bilotta	Administrator	0	30,887	FICA Taxes	226,617	Health Care Worker Background Check	1,813	
Linda Williams	Administrator	0	8,114	Employee Health Insurance	100,227	(Indicate # of checks performed <u>181</u> )		
				Employee Meals	1,384	Patient Background Checks <u>477</u>	4,765	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	17,222	
				Union Pension Fund	19,131	Licenses & Fees	3,028	
				Employee Physicals	43,875			
				Other Employee Benefits	11,392			
TOTAL (agree to Schedule V, line 17, col. 1)								
(List each licensed administrator separately.)			\$ 102,166					
B. Administrative - Other								
Description			Amount					
Management Fees - Aperion Care, Inc.			\$ 275,983					
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 275,983					
(Attach a copy of any management service agreement)								
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Propay HR	Payroll Processing		\$ 19,772				Out-of-State Travel	\$
Ability Network	Eligibility Software		7,015					
Aperion Care, Inc.	Data Processing		22,848				In-State Travel	
Creative Technology Solutions	IT Consulting		6,171					
DGTELL LLC	Telecommunications Service		835				Seminar Expense	1,018
EMSA Purchasing Group LLC	Procurement Solutions		3,850					
PointClickCare Technologies	Data Processing		33,566				See Supplemental Schedule	433
Reside Admissions LLC	Data Processing		1,926				Entertainment Expense	( )
Team TSI	Data Analytics		4,455				(agree to Sch. V,	
Z-Core Analytics LLC	Reimbursement Consulting		2,050				line 24, col. 8)	
See Attached	Legal		7,479				TOTAL	\$ 1,451
See Supplemental Schedule			185,956					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 295,923	TOTAL		\$		
(For legal fee disclosure, see page 39 of instructions)								

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name & ID Number Aperion Care West Ridge# 0056291Report Period Beginning: 02/01/20Ending: 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 \$19,312
- (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. \$ 9,109 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 No NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO No If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 215,647  
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. \$ 1,384 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
g. **Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.