

|  |  |             |  |  |  |  |  |
|--|--|-------------|--|--|--|--|--|
|  |  | FOR BHF USE |  |  |  |  |  |
|  |  |             |  |  |  |  |  |
|  |  |             |  |  |  |  |  |
|  |  |             |  |  |  |  |  |

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

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

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

**D. How many bed reserve days during this year were paid by the Department?**

None (Do not include bed reserve days in Section B.)

N/A

None

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

YES ☐ NO ☒

YES ☐ NO ☒

Date started 10/1/2010

YES ☒ Date 2/1/2017 NO ☐

YES ☒ NO ☐ If YES, enter number

|                   |    |                           |       |
|-------------------|----|---------------------------|-------|
| of beds certified | 88 | and days of care provided | 2,451 |
|-------------------|----|---------------------------|-------|

**Medicare Intermediary      National Government Services**

**MODIFIED**

ACCRUAL ☒ 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.**

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

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

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

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

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

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

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

V. COST CENTER EXPENSES (continued)

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

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

Facility Name & ID Number Aperion Care Dolton

# 0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

**VI. ADJUSTMENT DETAIL**

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

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

|    | NON-ALLOWABLE EXPENSES                                      | 1<br>Amount    | 2<br>Refer-<br>ence | 3<br>BHF USE<br>ONLY |    |
|----|-------------------------------------------------------------|----------------|---------------------|----------------------|----|
| 1  | Day Care                                                    | \$             |                     | \$                   | 1  |
| 2  | Other Care for Outpatients                                  |                |                     |                      | 2  |
| 3  | Governmental Sponsored Special Programs                     |                |                     |                      | 3  |
| 4  | Non-Patient Meals                                           |                |                     |                      | 4  |
| 5  | Telephone, TV & Radio in Resident Rooms                     | (7,850)        | 05                  |                      | 5  |
| 6  | Rented Facility Space                                       |                |                     |                      | 6  |
| 7  | Sale of Supplies to Non-Patients                            |                |                     |                      | 7  |
| 8  | Laundry for Non-Patients                                    |                |                     |                      | 8  |
| 9  | Non-Straightline Depreciation                               | (321,978)      | 30                  |                      | 9  |
| 10 | Interest and Other Investment Income                        | (2,045)        | 32                  |                      | 10 |
| 11 | Discounts, Allowances, Rebates & Refunds                    |                |                     |                      | 11 |
| 12 | Non-Working Officer's or Owner's Salary                     |                |                     |                      | 12 |
| 13 | Sales Tax                                                   | (12)           | 02                  |                      | 13 |
| 14 | Non-Care Related Interest                                   |                |                     |                      | 14 |
| 15 | Non-Care Related Owner's Transactions                       |                |                     |                      | 15 |
| 16 | Personal Expenses (Including Transportation)                |                |                     |                      | 16 |
| 17 | Non-Care Related Fees                                       |                |                     |                      | 17 |
| 18 | Fines and Penalties                                         | (31)           | 21                  |                      | 18 |
| 19 | Entertainment                                               |                |                     |                      | 19 |
| 20 | Contributions                                               | (10,500)       | 20                  |                      | 20 |
| 21 | Owner or Key-Man Insurance                                  |                |                     |                      | 21 |
| 22 | Special Legal Fees & Legal Retainers                        |                |                     |                      | 22 |
| 23 | Malpractice Insurance for Individuals                       |                |                     |                      | 23 |
| 24 | Bad Debt                                                    | (235,010)      | 21                  |                      | 24 |
| 25 | Fund Raising, Advertising and Promotional                   |                |                     |                      | 25 |
| 26 | Income Taxes and Illinois Personal Property Replacement Tax |                |                     |                      | 26 |
| 27 | CNA Training for Non-Employees                              |                |                     |                      | 27 |
| 28 | Yellow Page Advertising                                     |                |                     |                      | 28 |
| 29 | Other-Attach Schedule                                       | (653,548)      |                     |                      | 29 |
| 30 | <b>SUBTOTAL (A): (Sum of lines 1-29)</b>                    | \$ (1,230,974) |                     | \$                   | 30 |

| BHF USE ONLY |  |    |  |    |  |    |  |
|--------------|--|----|--|----|--|----|--|
| 48           |  | 49 |  | 50 |  | 51 |  |
|              |  |    |  |    |  |    |  |

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

|    |                                                           | 1<br>Amount  | 2<br>Reference |    |
|----|-----------------------------------------------------------|--------------|----------------|----|
| 31 | Non-Paid Workers-Attach Schedule*                         | \$           |                | 31 |
| 32 | Donated Goods-Attach Schedule*                            |              |                | 32 |
| 33 | Amortization of Organization & Pre-Operating Expense      |              |                | 33 |
| 34 | Adjustments for Related Organization Costs (Schedule VII) | 527,873      |                | 34 |
| 35 | Other- Attach Schedule                                    |              |                | 35 |
| 36 | <b>SUBTOTAL (B): (sum of lines 31-35)</b>                 | \$ 527,873   |                | 36 |
|    | (sum of SUBTOTALS                                         |              |                |    |
| 37 | <b>TOTAL ADJUSTMENTS (A) and (B) )</b>                    | \$ (703,101) |                | 37 |

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

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

|    |                                        | 1<br>Yes | 2<br>No | 3<br>Amount | 4<br>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             |

| NON-ALLOWABLE EXPENSES |                                         | Amount     | Sch. V Line<br>Reference |    |
|------------------------|-----------------------------------------|------------|--------------------------|----|
| 1                      | Non-Allowable Legal Fees                | \$ (1,368) | 19                       | 1  |
| 2                      | Bank Charges                            | (18,255)   | 21                       | 2  |
| 3                      | Theft & Damage Loss                     | (894)      | 21                       | 3  |
| 4                      | Supplemental Insurance                  | (6,199)    | 21                       | 4  |
| 5                      | Credit Card Processing                  | (1,002)    | 21                       | 5  |
| 6                      | Marketing Expense                       | (4,480)    | 43                       | 6  |
| 7                      | Promotional Products                    | (357)      | 43                       | 7  |
| 8                      | Amortization                            | (4,894)    | 36                       | 8  |
| 9                      | Jury Duty Income                        | (17)       | 10                       | 9  |
| 10                     | Other Unclassified Income               | (27)       | 21                       | 10 |
| 11                     | Vending Commissions                     | (450)      | 02                       | 11 |
| 12                     | PAC Dues                                | (6,539)    | 20                       | 12 |
| 13                     | Prior Year Seminar Expense              | (47)       | 24                       | 13 |
| 14                     | Additional R&M                          | 2,811      | 06                       | 14 |
| 15                     | Capitalized R&M                         | (2,532)    | 06                       | 15 |
| 16                     | Prior Year Professional Fees            | (532)      | 19                       | 16 |
| 17                     | Building Co. - Accounting Fees          | (4,311)    | 19                       | 17 |
| 18                     | Building Co. - Amortization             | (16,883)   | 36                       | 18 |
| 19                     | Building Co. - Bad Debt                 | (213,868)  | 21                       | 19 |
| 20                     | Building Co. - Bank Charges             | (108)      | 21                       | 20 |
| 21                     | Building Co. - Change in SWAP Valuation | (350,939)  | 36                       | 21 |
| 22                     | Building Co. - Legal Fees               | (190)      | 19                       | 22 |
| 23                     | Building Co. - Licenses and Permits     | (154)      | 20                       | 23 |
| 24                     | Building Co. - Other Professional       | (11,423)   | 19                       | 24 |
| 25                     | Dolton Lots - Accounting Fees           | (1,622)    | 19                       | 25 |
| 26                     | Dolton Lots - Bank Charges              | (72)       | 21                       | 26 |
| 27                     | Dolton Lots - IL Replacement Tax        | (139)      | 21                       | 27 |
| 28                     | Dolton Lots - Professional Fees         | (2,810)    | 19                       | 28 |
| 29                     | Dolton Lots - Licenses and Permits      | (245)      | 20                       | 29 |
| 30                     | Dolton Lots - Bookkeeping Fees          | (6,000)    | 19                       | 30 |
| 31                     | Dolton Lots - Penalties                 | (3)        | 21                       | 31 |
| 32                     |                                         |            |                          | 32 |
| 33                     |                                         |            |                          | 33 |
| 34                     |                                         |            |                          | 34 |
| 35                     |                                         |            |                          | 35 |
| 36                     |                                         |            |                          | 36 |
| 37                     |                                         |            |                          | 37 |
| 38                     |                                         |            |                          | 38 |
| 39                     |                                         |            |                          | 39 |
| 40                     |                                         |            |                          | 40 |
| 41                     |                                         |            |                          | 41 |
| 42                     |                                         |            |                          | 42 |
| 43                     |                                         |            |                          | 43 |
| 44                     |                                         |            |                          | 44 |
| 45                     |                                         |            |                          | 45 |
| 46                     |                                         |            |                          | 46 |
| 47                     |                                         |            |                          | 47 |
| 48                     |                                         |            |                          | 48 |
| 49                     | Total                                   | (653,548)  |                          | 49 |



## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Dolton# 0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

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

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



## STATE OF ILLINOIS

Summary B

Facility Name & ID Number    Aperion Care Dolton#    0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

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

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

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

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

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

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

VII. RELATED PARTIES

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

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

VII. RELATED PARTIES

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

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ X

 YES

☐ NO

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

| 1          |       | 2    | 3 Cost Per General Ledger | 4          | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference:                                          |    |
|------------|-------|------|---------------------------|------------|--------------------------------|----------------------|----------------------------------------|--------------------------------------------------------|----|
| Schedule V |       | Line | Item                      | Amount     | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 15         | V     | 19   | ACCOUNTING FEES           | \$         | Dolton Lots                    |                      | \$ 1,622                               | \$ 1,622                                               | 15 |
| 16         | V     | 21   | BANK CHARGES              |            | Dolton Lots                    |                      | 72                                     | 72                                                     | 16 |
| 17         | V     | 19   | PROFESSIONAL FEES         |            | Dolton Lots                    |                      | 2,810                                  | 2,810                                                  | 17 |
| 18         | V     | 05   | ELECTRICITY               |            | Dolton Lots                    |                      | 1,468                                  | 1,468                                                  | 18 |
| 19         | V     | 21   | IL REPLACEMENT TAX        |            | Dolton Lots                    |                      | 139                                    | 139                                                    | 19 |
| 20         | V     | 26   | INSURANCE EXPENSE         |            | Dolton Lots                    |                      | 553                                    | 553                                                    | 20 |
| 21         | V     | 20   | LICENSES AND PERMITS      |            | Dolton Lots                    |                      | 245                                    | 245                                                    | 21 |
| 22         | V     | 33   | REAL ESTATE TAX           | 8,069      | Dolton Lots                    |                      | 27,617                                 | 19,547                                                 | 22 |
| 23         | V     | 34   | RENT                      | 120,000    | Dolton Lots                    |                      |                                        | (120,000)                                              | 23 |
| 24         | V     | 30   | DEPRECIATION              |            | Dolton Lots                    |                      | 39,857                                 | 39,857                                                 | 24 |
| 25         | V     | 06   | REPAIRS AND MAINTENANCE   |            | Dolton Lots                    |                      | 600                                    | 600                                                    | 25 |
| 26         | V     | 21   | PENALTIES                 |            | Dolton Lots                    |                      | 3                                      | 3                                                      | 26 |
| 27         | V     | 19   | BOOKKEEPING FEES          |            | Dolton Lots                    |                      | 6,000                                  | 6,000                                                  | 27 |
| 28         | V     |      |                           |            | Dolton Lots                    |                      |                                        |                                                        | 28 |
| 29         | V     |      |                           |            |                                |                      |                                        |                                                        | 29 |
| 30         | V     |      |                           |            |                                |                      |                                        |                                                        | 30 |
| 31         | V     |      |                           |            |                                |                      |                                        |                                                        | 31 |
| 32         | V     |      |                           |            |                                |                      |                                        |                                                        | 32 |
| 33         | V     |      |                           |            |                                |                      |                                        |                                                        | 33 |
| 34         | V     |      |                           |            |                                |                      |                                        |                                                        | 34 |
| 35         | V     |      |                           |            |                                |                      |                                        |                                                        | 35 |
| 36         | V     |      |                           |            |                                |                      |                                        |                                                        | 36 |
| 37         | V     |      |                           |            |                                |                      |                                        |                                                        | 37 |
| 38         | V     |      |                           |            |                                |                      |                                        |                                                        | 38 |
| 39         | Total |      |                           | \$ 128,069 |                                |                      | \$ 80,986                              | \$ * (47,083)                                          | 39 |

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

Facility Name & ID Number Aperion Care Dolton# 0051151Report Period Beginning: 01/01/20Ending: 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.             |                      | \$ 68                                  | \$ 68                                                  | 15 |
| 16         | V     | 3    | Housekeeping                    |            | Aperion Care, Inc.             |                      | 24                                     | 24                                                     | 16 |
| 17         | V     | 6    | Maintenance Salary              |            | Aperion Care, Inc.             |                      | 1,159                                  | 1,159                                                  | 17 |
| 18         | V     | 6    | Repairs & Maintenance           |            | Aperion Care, Inc.             |                      | 72                                     | 72                                                     | 18 |
| 19         | V     | 7    | Emp. Ben.-Gen. Serv. & Dietary  |            | Aperion Care, Inc.             |                      | 129                                    | 129                                                    | 19 |
| 20         | V     | 9    | Medical Director                |            | Aperion Care, Inc.             |                      | 1,229                                  | 1,229                                                  | 20 |
| 21         | V     | 10   | Salary - Nurse                  |            | Aperion Care, Inc.             |                      | 3,197                                  | 3,197                                                  | 21 |
| 22         | V     | 11   | Activities                      |            | Aperion Care, Inc.             |                      | 13                                     | 13                                                     | 22 |
| 23         | V     | 15   | Payroll Taxes / Group Insurance |            | Aperion Care, Inc.             |                      | 356                                    | 356                                                    | 23 |
| 24         | V     | 17   | Administrative Salaries         |            | Aperion Care, Inc.             |                      | 30,625                                 | 30,625                                                 | 24 |
| 25         | V     | 19   | Professional Fees               |            | Aperion Care, Inc.             |                      | 5,493                                  | 5,493                                                  | 25 |
| 26         | V     | 20   | Fees, Subscriptions             |            | Aperion Care, Inc.             |                      | 3,123                                  | 3,123                                                  | 26 |
| 27         | V     | 21   | Clerical Salary                 |            | Aperion Care, Inc.             |                      | 22,530                                 | 22,530                                                 | 27 |
| 28         | V     | 21   | Clerical & General              |            | Aperion Care, Inc.             |                      | 857                                    | 857                                                    | 28 |
| 29         | V     | 24   | Seminars                        |            | Aperion Care, Inc.             |                      | 190                                    | 190                                                    | 29 |
| 30         | V     | 25   | Auto & Travel                   |            | Aperion Care, Inc.             |                      | 1,019                                  | 1,019                                                  | 30 |
| 31         | V     | 26   | Insurance                       |            | Aperion Care, Inc.             |                      | 418                                    | 418                                                    | 31 |
| 32         | V     | 27   | Emp. Ben.-Gen. Admin.           |            | Aperion Care, Inc.             |                      | 6,049                                  | 6,049                                                  | 32 |
| 33         | V     | 30   | Depreciaiton                    |            | Aperion Care, Inc.             |                      | 839                                    | 839                                                    | 33 |
| 34         | V     | 32   | Interest                        |            | Aperion Care, Inc.             |                      | 13,610                                 | 13,610                                                 | 34 |
| 35         | V     | 34   | Rent                            |            | Aperion Care, Inc.             |                      | 189                                    | 189                                                    | 35 |
| 36         | V     | 35   | Auto Lease                      |            | Aperion Care, Inc.             |                      | 861                                    | 861                                                    | 36 |
| 37         | V     | 17   | Management Fee                  | 334,259    | Aperion Care, Inc.             |                      |                                        | (334,259)                                              | 37 |
| 38         | V     | 19   | Home Office                     | 61,304     | Aperion Care, Inc.             |                      |                                        | (61,304)                                               | 38 |
| 39         | Total |      |                                 | \$ 395,563 |                                |                      | \$ 92,050                              | \$ * (303,513)                                         | 39 |

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

Facility Name &amp; ID Number

Aperion Care Dolton

# 0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

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

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

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

VII. RELATED PARTIES (continued)

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

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

| 1          |       | 2    | 3 Cost Per General Ledger | 4         | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference:                                          |    |
|------------|-------|------|---------------------------|-----------|--------------------------------|----------------------|----------------------------------------|--------------------------------------------------------|----|
| Schedule V |       | Line | Item                      | Amount    | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 15         | V     | 5    | Utilities                 | \$        | Chase Office, LLC              |                      | \$ 496                                 | \$ 496                                                 | 15 |
| 16         | V     | 6    | Repairs & Maintenance     |           | Chase Office, LLC              |                      | 789                                    | 789                                                    | 16 |
| 17         | V     | 3    | Housekeeping              |           | Chase Office, LLC              |                      | 232                                    | 232                                                    | 17 |
| 18         | V     | 10   | Medical Supplies          |           | Chase Office, LLC              |                      | 46                                     | 46                                                     | 18 |
| 19         | V     | 19   | Professional Fees         |           | Chase Office, LLC              |                      | 905                                    | 905                                                    | 19 |
| 20         | V     | 20   | Dues & Subscriptions      |           | Chase Office, LLC              |                      | 4                                      | 4                                                      | 20 |
| 21         | V     | 21   | Office Expense            |           | Chase Office, LLC              |                      | 723                                    | 723                                                    | 21 |
| 22         | V     | 30   | Depreciation              |           | Chase Office, LLC              |                      | 6,753                                  | 6,753                                                  | 22 |
| 23         | V     | 32   | Interest Expense          |           | Chase Office, LLC              |                      | 1,684                                  | 1,684                                                  | 23 |
| 24         | V     | 33   | Real Estate Taxes         |           | Chase Office, LLC              |                      | 1,319                                  | 1,319                                                  | 24 |
| 25         | V     | 35   | Equipment Rental          |           | Chase Office, LLC              |                      | 617                                    | 617                                                    | 25 |
| 26         | V     | 34   | Rent                      | 30,000    | Chase Office, LLC              |                      | 123                                    | (29,877)                                               | 26 |
| 27         | V     |      |                           |           |                                |                      |                                        |                                                        | 27 |
| 28         | V     |      |                           |           |                                |                      |                                        |                                                        | 28 |
| 29         | V     |      |                           |           |                                |                      |                                        |                                                        | 29 |
| 30         | V     | 19   | Data Processing           | 4,200     | EMSA Purchasing Group          |                      | 3,561                                  | (639)                                                  | 30 |
| 31         | V     |      |                           |           |                                |                      |                                        |                                                        | 31 |
| 32         | V     |      |                           |           |                                |                      |                                        |                                                        | 32 |
| 33         | V     |      |                           |           |                                |                      |                                        |                                                        | 33 |
| 34         | V     |      |                           |           |                                |                      |                                        |                                                        | 34 |
| 35         | V     |      |                           |           |                                |                      |                                        |                                                        | 35 |
| 36         | V     |      |                           |           |                                |                      |                                        |                                                        | 36 |
| 37         | V     |      |                           |           |                                |                      |                                        |                                                        | 37 |
| 38         | V     |      |                           |           |                                |                      |                                        |                                                        | 38 |
| 39         | Total |      |                           | \$ 34,200 |                                |                      | \$ 17,253                              | \$ * (16,947)                                          | 39 |

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



VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

| 1          |       | 2    | 3 Cost Per General Ledger        | 4          | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference:                                          |    |
|------------|-------|------|----------------------------------|------------|--------------------------------|----------------------|----------------------------------------|--------------------------------------------------------|----|
| Schedule V |       | Line | Item                             | Amount     | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 15         | V     | 19   | Professional Fees                |            | Aperion Financial, LLC         |                      | 2,364                                  | \$ 2,364                                               | 15 |
| 16         | V     | 20   | Fees, Subscriptions              |            | Aperion Financial, LLC         |                      | 352                                    | 352                                                    | 16 |
| 17         | V     | 21   | Clerical & General               |            | Aperion Financial, LLC         |                      | 44,596                                 | 44,596                                                 | 17 |
| 18         | V     | 24   | Seminars                         |            | Aperion Financial, LLC         |                      | 35                                     | 35                                                     | 18 |
| 19         | V     | 27   | Emp. Ben. - Gen. Admin.          |            | Aperion Financial, LLC         |                      | 5,405                                  | 5,405                                                  | 19 |
| 20         | V     | 30   | Depreciaton                      |            | Aperion Financial, LLC         |                      | 148                                    | 148                                                    | 20 |
| 21         | V     | 35   | Equipment Rental                 |            | Aperion Financial, LLC         |                      | 199                                    | 199                                                    | 21 |
| 22         | V     | 21   | Clerical & General -IL Only      |            | Aperion Financial, LLC         |                      | 31,116                                 | 31,116                                                 | 22 |
| 23         | V     | 27   | Emp. Ben. - Gen. Admin.- IL Only |            | Aperion Financial, LLC         |                      | 3,842                                  | 3,842                                                  | 23 |
| 24         | V     |      |                                  |            |                                |                      |                                        |                                                        | 24 |
| 25         | V     |      |                                  |            |                                |                      |                                        |                                                        | 25 |
| 26         | V     |      |                                  |            |                                |                      |                                        |                                                        | 26 |
| 27         | V     |      |                                  |            |                                |                      |                                        |                                                        | 27 |
| 28         | V     |      |                                  |            |                                |                      |                                        |                                                        | 28 |
| 29         | V     |      |                                  |            |                                |                      |                                        |                                                        | 29 |
| 30         | V     | 19   | Home Office Expense              | 165,245    | Aperion Financial, LLC         |                      |                                        | (165,245)                                              | 30 |
| 31         | V     |      |                                  |            |                                |                      |                                        |                                                        | 31 |
| 32         | V     |      |                                  |            |                                |                      |                                        |                                                        | 32 |
| 33         | V     |      |                                  |            |                                |                      |                                        |                                                        | 33 |
| 34         | V     |      |                                  |            |                                |                      |                                        |                                                        | 34 |
| 35         | V     |      |                                  |            |                                |                      |                                        |                                                        | 35 |
| 36         | V     |      |                                  |            |                                |                      |                                        |                                                        | 36 |
| 37         | V     |      |                                  |            |                                |                      |                                        |                                                        | 37 |
| 38         | V     |      |                                  |            |                                |                      |                                        |                                                        | 38 |
| 39         | Total |      |                                  | \$ 165,245 |                                |                      | \$ 88,057                              | \$ * (77,188)                                          | 39 |

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

| 1          |       | 2    | 3 Cost Per General Ledger | 4          | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference:                                          |    |
|------------|-------|------|---------------------------|------------|--------------------------------|----------------------|----------------------------------------|--------------------------------------------------------|----|
| Schedule V |       | Line | Item                      | Amount     | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 15         | V     | 26   | Insurance                 | \$ 445,482 | Aperion Incorporated Cell      |                      | \$ 445,482                             | \$                                                     | 15 |
| 16         | V     |      |                           |            |                                |                      |                                        |                                                        | 16 |
| 17         | V     |      |                           |            |                                |                      |                                        |                                                        | 17 |
| 18         | V     |      |                           |            |                                |                      |                                        |                                                        | 18 |
| 19         | V     |      |                           |            |                                |                      |                                        |                                                        | 19 |
| 20         | V     |      |                           |            |                                |                      |                                        |                                                        | 20 |
| 21         | V     |      |                           |            |                                |                      |                                        |                                                        | 21 |
| 22         | V     |      |                           |            |                                |                      |                                        |                                                        | 22 |
| 23         | V     |      |                           |            |                                |                      |                                        |                                                        | 23 |
| 24         | V     |      |                           |            |                                |                      |                                        |                                                        | 24 |
| 25         | V     |      |                           |            |                                |                      |                                        |                                                        | 25 |
| 26         | V     |      |                           |            |                                |                      |                                        |                                                        | 26 |
| 27         | V     |      |                           |            |                                |                      |                                        |                                                        | 27 |
| 28         | V     |      |                           |            |                                |                      |                                        |                                                        | 28 |
| 29         | V     |      |                           |            |                                |                      |                                        |                                                        | 29 |
| 30         | V     |      |                           |            |                                |                      |                                        |                                                        | 30 |
| 31         | V     |      |                           |            |                                |                      |                                        |                                                        | 31 |
| 32         | V     |      |                           |            |                                |                      |                                        |                                                        | 32 |
| 33         | V     |      |                           |            |                                |                      |                                        |                                                        | 33 |
| 34         | V     |      |                           |            |                                |                      |                                        |                                                        | 34 |
| 35         | V     |      |                           |            |                                |                      |                                        |                                                        | 35 |
| 36         | V     |      |                           |            |                                |                      |                                        |                                                        | 36 |
| 37         | V     |      |                           |            |                                |                      |                                        |                                                        | 37 |
| 38         | V     |      |                           |            |                                |                      |                                        |                                                        | 38 |
| 39         | Total |      |                           | \$ 445,482 |                                |                      | \$ 445,482                             | \$ *                                                   | 39 |

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

VII. RELATED PARTIES (continued)

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

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

| 1          |       | 2    | 3 Cost Per General Ledger | 4          | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference:                                          |    |
|------------|-------|------|---------------------------|------------|--------------------------------|----------------------|----------------------------------------|--------------------------------------------------------|----|
| Schedule V |       | Line | Item                      | Amount     | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 15         | V     | 39   | Therapy Services          | \$ 462,916 | Renewal Rehab, LLC             |                      | \$ 392,218                             | \$ (70,698)                                            | 15 |
| 16         | V     |      |                           |            |                                |                      |                                        |                                                        | 16 |
| 17         | V     |      |                           |            |                                |                      |                                        |                                                        | 17 |
| 18         | V     |      |                           |            |                                |                      |                                        |                                                        | 18 |
| 19         | V     |      |                           |            |                                |                      |                                        |                                                        | 19 |
| 20         | V     |      |                           |            |                                |                      |                                        |                                                        | 20 |
| 21         | V     |      |                           |            |                                |                      |                                        |                                                        | 21 |
| 22         | V     |      |                           |            |                                |                      |                                        |                                                        | 22 |
| 23         | V     |      |                           |            |                                |                      |                                        |                                                        | 23 |
| 24         | V     |      |                           |            |                                |                      |                                        |                                                        | 24 |
| 25         | V     |      |                           |            |                                |                      |                                        |                                                        | 25 |
| 26         | V     |      |                           |            |                                |                      |                                        |                                                        | 26 |
| 27         | V     |      |                           |            |                                |                      |                                        |                                                        | 27 |
| 28         | V     |      |                           |            |                                |                      |                                        |                                                        | 28 |
| 29         | V     |      |                           |            |                                |                      |                                        |                                                        | 29 |
| 30         | V     |      |                           |            |                                |                      |                                        |                                                        | 30 |
| 31         | V     |      |                           |            |                                |                      |                                        |                                                        | 31 |
| 32         | V     |      |                           |            |                                |                      |                                        |                                                        | 32 |
| 33         | V     |      |                           |            |                                |                      |                                        |                                                        | 33 |
| 34         | V     |      |                           |            |                                |                      |                                        |                                                        | 34 |
| 35         | V     |      |                           |            |                                |                      |                                        |                                                        | 35 |
| 36         | V     |      |                           |            |                                |                      |                                        |                                                        | 36 |
| 37         | V     |      |                           |            |                                |                      |                                        |                                                        | 37 |
| 38         | V     |      |                           |            |                                |                      |                                        |                                                        | 38 |
| 39         | Total |      |                           | \$ 462,916 |                                |                      | \$ 392,218                             | \$ * (70,698)                                          | 39 |

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

| 1          |       | 2    | 3 Cost Per General Ledger | 4         | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference:                                          |    |
|------------|-------|------|---------------------------|-----------|--------------------------------|----------------------|----------------------------------------|--------------------------------------------------------|----|
| Schedule V |       | Line | Item                      | Amount    | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 15         | V     | 19   | Payroll Services          | \$ 21,285 | ProPay HR LLC                  |                      | \$ 16,409                              | \$ (4,876)                                             | 15 |
| 16         | V     |      |                           |           |                                |                      |                                        |                                                        | 16 |
| 17         | V     |      |                           |           |                                |                      |                                        |                                                        | 17 |
| 18         | V     |      |                           |           |                                |                      |                                        |                                                        | 18 |
| 19         | V     |      |                           |           |                                |                      |                                        |                                                        | 19 |
| 20         | V     |      |                           |           |                                |                      |                                        |                                                        | 20 |
| 21         | V     |      |                           |           |                                |                      |                                        |                                                        | 21 |
| 22         | V     |      |                           |           |                                |                      |                                        |                                                        | 22 |
| 23         | V     |      |                           |           |                                |                      |                                        |                                                        | 23 |
| 24         | V     |      |                           |           |                                |                      |                                        |                                                        | 24 |
| 25         | V     |      |                           |           |                                |                      |                                        |                                                        | 25 |
| 26         | V     |      |                           |           |                                |                      |                                        |                                                        | 26 |
| 27         | V     |      |                           |           |                                |                      |                                        |                                                        | 27 |
| 28         | V     |      |                           |           |                                |                      |                                        |                                                        | 28 |
| 29         | V     |      |                           |           |                                |                      |                                        |                                                        | 29 |
| 30         | V     |      |                           |           |                                |                      |                                        |                                                        | 30 |
| 31         | V     |      |                           |           |                                |                      |                                        |                                                        | 31 |
| 32         | V     |      |                           |           |                                |                      |                                        |                                                        | 32 |
| 33         | V     |      |                           |           |                                |                      |                                        |                                                        | 33 |
| 34         | V     |      |                           |           |                                |                      |                                        |                                                        | 34 |
| 35         | V     |      |                           |           |                                |                      |                                        |                                                        | 35 |
| 36         | V     |      |                           |           |                                |                      |                                        |                                                        | 36 |
| 37         | V     |      |                           |           |                                |                      |                                        |                                                        | 37 |
| 38         | V     |      |                           |           |                                |                      |                                        |                                                        | 38 |
| 39         | Total |      |                           | \$ 21,285 |                                |                      | \$ 16,409                              | \$ * (4,876)                                           | 39 |

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

| 1          |       | 2    | 3 Cost Per General Ledger | 4          | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference:                                          |    |
|------------|-------|------|---------------------------|------------|--------------------------------|----------------------|----------------------------------------|--------------------------------------------------------|----|
| Schedule V |       | Line | Item                      | Amount     | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 15         | V     | 04   | Laundry Services          | \$ 84,824  | EcoBrite Linen                 |                      | \$ 84,824                              |                                                        | 15 |
| 16         | V     |      |                           |            |                                |                      |                                        |                                                        | 16 |
| 17         | V     |      |                           |            |                                |                      |                                        |                                                        | 17 |
| 18         | V     |      |                           |            |                                |                      |                                        |                                                        | 18 |
| 19         | V     |      |                           |            |                                |                      |                                        |                                                        | 19 |
| 20         | V     | 39   | Laboratory                | 38,764     | Lifescan Labs of Illinois      |                      | 16,696                                 | (22,068)                                               | 20 |
| 21         | V     |      |                           |            |                                |                      |                                        |                                                        | 21 |
| 22         | V     |      |                           |            |                                |                      |                                        |                                                        | 22 |
| 23         | V     |      |                           |            |                                |                      |                                        |                                                        | 23 |
| 24         | V     |      |                           |            |                                |                      |                                        |                                                        | 24 |
| 25         | V     |      |                           |            |                                |                      |                                        |                                                        | 25 |
| 26         | V     |      |                           |            |                                |                      |                                        |                                                        | 26 |
| 27         | V     |      |                           |            |                                |                      |                                        |                                                        | 27 |
| 28         | V     |      |                           |            |                                |                      |                                        |                                                        | 28 |
| 29         | V     |      |                           |            |                                |                      |                                        |                                                        | 29 |
| 30         | V     |      |                           |            |                                |                      |                                        |                                                        | 30 |
| 31         | V     |      |                           |            |                                |                      |                                        |                                                        | 31 |
| 32         | V     |      |                           |            |                                |                      |                                        |                                                        | 32 |
| 33         | V     |      |                           |            |                                |                      |                                        |                                                        | 33 |
| 34         | V     |      |                           |            |                                |                      |                                        |                                                        | 34 |
| 35         | V     |      |                           |            |                                |                      |                                        |                                                        | 35 |
| 36         | V     |      |                           |            |                                |                      |                                        |                                                        | 36 |
| 37         | V     |      |                           |            |                                |                      |                                        |                                                        | 37 |
| 38         | V     |      |                           |            |                                |                      |                                        |                                                        | 38 |
| 39         | Total |      |                           | \$ 123,588 |                                |                      | \$ 101,520                             | \$ * (22,068)                                          | 39 |

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

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

## VII. RELATED PARTIES (continued)

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

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

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

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

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

**Ending: 12/31/20**





Facility Name & ID Number Aperion Care Dolton# 0051151

Report Period Beginning:

01/01/20Ending: 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 Care, Inc.

Street Address

4655 W. Chase Avenue

City / State / Zip Code

Lincolnwood, Illinois 60712

Phone Number

( 847) 262-8300

Fax Number

( )

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

Facility Name & ID Number Aperion Care Dolton# 0051151

Report Period Beginning:

01/01/20Ending: 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 |        | Unit of Allocation               |             | Number of       | Total Indirect | Amount of Salary | Facility | Allocation           |    |
| Line       | Item   | (i.e.,Days, Direct Cost,         | Total Units | Subunits Being  | Cost Being     | Cost Contained   | Units    | (col.8/col.4)x col.6 |    |
| Reference  |        | Square Feet)                     |             | Allocated Among | Allocated      | in Column 6      |          |                      |    |
| 1          | 1      | Dietician Salary - Illinois Only | Census      | 46              | \$ 498,880     | \$ 498,880       | 27,322   | \$ 12,368            | 1  |
| 2          | 6      | Maintenance Salary-Illinois Only | Census      | 46              | 84,435         | 84,435           | 27,322   | 2,093                | 2  |
| 3          | 6      | Repairs & Maintenance            | Census      | 65              | 2,434          |                  | 27,322   | 45                   | 3  |
| 4          | 7      | Emp. Ben.-Gen. Serv. -Illinois   | Census      | 46              | 64,932         |                  | 27,322   | 1,610                | 4  |
| 5          | 10     | Salary Nurse-Illinois            | Census      | 46              | 1,698,414      | 1,698,414        | 27,322   | 42,106               | 5  |
| 6          | 15     | Emp. Ben HC-Illinois             | Census      | 46              | 192,301        |                  | 27,322   | 4,767                | 6  |
| 7          | 19     | Professional Fees                | Census      | 65              | 100,933        |                  | 27,322   | 1,853                | 7  |
| 8          | 20     | Fees, Subscriptions              | Census      | 65              | 1,250          |                  | 27,322   | 23                   | 8  |
| 9          | 21     | Clerical & General               | Census      | 65              | 18,558         |                  | 27,322   | 341                  | 9  |
| 10         | 24     | Seminars                         | Census      | 65              | 6,182          |                  | 27,322   | 114                  | 10 |
| 11         | 25     | Auto & Travel                    | Census      | 65              | 484            |                  | 27,322   | 9                    | 11 |
| 12         | 30     | Depreciation                     | Census      | 46              | 7,885          |                  | 27,322   | 145                  | 12 |
| 13         |        |                                  |             |                 |                |                  |          |                      | 13 |
| 14         |        |                                  |             |                 |                |                  |          |                      | 14 |
| 15         |        |                                  |             |                 |                |                  |          |                      | 15 |
| 16         |        |                                  |             |                 |                |                  |          |                      | 16 |
| 17         |        |                                  |             |                 |                |                  |          |                      | 17 |
| 18         |        |                                  |             |                 |                |                  |          |                      | 18 |
| 19         |        |                                  |             |                 |                |                  |          |                      | 19 |
| 20         |        |                                  |             |                 |                |                  |          |                      | 20 |
| 21         |        |                                  |             |                 |                |                  |          |                      | 21 |
| 22         |        |                                  |             |                 |                |                  |          |                      | 22 |
| 23         |        |                                  |             |                 |                |                  |          |                      | 23 |
| 24         |        |                                  |             |                 |                |                  |          |                      | 24 |
| 25         | TOTALS |                                  |             |                 | \$ 2,676,688   | \$ 2,281,729     |          | \$ 65,474            | 25 |

Facility Name & ID Number Aperion Care Dolton# 0051151

Report Period Beginning:

01/01/20Ending: 12/31/20

## VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Aperion Care Dolton# 0051151

Report Period Beginning:

01/01/20Ending: 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<br>Schedule V<br>Line<br>Reference | 2<br>Item | 3<br>Unit of Allocation<br>(i.e.,Days, Direct Cost,<br>Square Feet) | 4<br>Total Units    | 5<br>Number of<br>Subunits Being<br>Allocated Among | 6<br>Total Indirect<br>Cost Being<br>Allocated | 7<br>Amount of Salary<br>Cost Contained<br>in Column 6 | 8<br>Facility<br>Units | 9<br>Allocation<br>(col.8/col.4)x col.6 |    |
|--------------------------------------|-----------|---------------------------------------------------------------------|---------------------|-----------------------------------------------------|------------------------------------------------|--------------------------------------------------------|------------------------|-----------------------------------------|----|
| 1                                    | 19        | Professional Fees                                                   | Census              | 1,899,996                                           | 65                                             | 164,380                                                | 27,322                 | 2,364                                   | 1  |
| 2                                    | 20        | Fees, Subscriptions                                                 | Census              | 1,899,996                                           | 65                                             | 24,450                                                 | 27,322                 | 352                                     | 2  |
| 3                                    | 21        | Clerical & General                                                  | Census              | 1,899,996                                           | 65                                             | 3,101,245                                              | 27,322                 | 44,596                                  | 3  |
| 4                                    | 24        | Seminars                                                            | Census              | 1,899,996                                           | 65                                             | 2,428                                                  | 27,322                 | 35                                      | 4  |
| 5                                    | 27        | Emp. Ben. - Gen. Admin.                                             | Census              | 1,899,996                                           | 65                                             | 375,858                                                | 27,322                 | 5,405                                   | 5  |
| 6                                    | 30        | Depreciaton                                                         | Census              | 1,899,996                                           | 65                                             | 10,323                                                 | 27,322                 | 148                                     | 6  |
| 7                                    | 35        | Equipment Rental                                                    | Census              | 1,899,996                                           | 65                                             | 13,849                                                 | 27,322                 | 199                                     | 7  |
| 8                                    | 21        | Clerical & General -IL Only                                         | Census/Direct Alloc | 1,208,651                                           | 46                                             | 1,767,260                                              | 27,322                 | 31,116                                  | 8  |
| 9                                    | 27        | Emp. Ben. - Gen. Admin.- IL Onl                                     | Census/Direct Alloc | 1,208,651                                           | 46                                             | 218,211                                                | 27,322                 | 3,842                                   | 9  |
| 10                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 10 |
| 11                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 11 |
| 12                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 12 |
| 13                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 13 |
| 14                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 14 |
| 15                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 15 |
| 16                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 16 |
| 17                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 17 |
| 18                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 18 |
| 19                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 19 |
| 20                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 20 |
| 21                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 21 |
| 22                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 22 |
| 23                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 23 |
| 24                                   |           |                                                                     |                     |                                                     |                                                |                                                        |                        |                                         | 24 |
| 25                                   | TOTALS    |                                                                     |                     |                                                     |                                                | \$ 5,678,004                                           | \$ 4,811,281           | \$ 88,057                               | 25 |

Facility Name & ID Number Aperion Care Dolton# 0051151

Report Period Beginning:

01/01/20Ending: 12/31/20

## VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Aperion Incorporated Cell

Street Address

30 Main Street, Suite 330

City / State / Zip Code

Burlington, Vermont 05401

Phone Number

( )

Fax Number

( )

| 1                               | 2      | 3                                                              | 4                 | 5                                              | 6                                         | 7                                                 | 8                 | 9                                  |    |
|---------------------------------|--------|----------------------------------------------------------------|-------------------|------------------------------------------------|-------------------------------------------|---------------------------------------------------|-------------------|------------------------------------|----|
| Schedule V<br>Line<br>Reference | Item   | Unit of Allocation<br>(i.e.,Days, Direct Cost,<br>Square Feet) | Total Units       | Number of<br>Subunits Being<br>Allocated Among | Total Indirect<br>Cost Being<br>Allocated | Amount of Salary<br>Cost Contained<br>in Column 6 | Facility<br>Units | Allocation<br>(col.8/col.4)x col.6 |    |
| 1                               | 26     | Insurance                                                      | Direct Allocation |                                                | \$                                        | \$                                                |                   | \$ 445,482                         | 1  |
| 2                               |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 2  |
| 3                               |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 3  |
| 4                               |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 4  |
| 5                               |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 5  |
| 6                               |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 6  |
| 7                               |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 7  |
| 8                               |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 8  |
| 9                               |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 9  |
| 10                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 10 |
| 11                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 11 |
| 12                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 12 |
| 13                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 13 |
| 14                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 14 |
| 15                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 15 |
| 16                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 16 |
| 17                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 17 |
| 18                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 18 |
| 19                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 19 |
| 20                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 20 |
| 21                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 21 |
| 22                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 22 |
| 23                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 23 |
| 24                              |        |                                                                |                   |                                                |                                           |                                                   |                   |                                    | 24 |
| 25                              | TOTALS |                                                                |                   |                                                | \$                                        | \$                                                |                   | \$ 445,482                         | 25 |

**Ending: 12/31/20**

( 847) 410-9720

IL478-2471

|                                      |                            |
|--------------------------------------|----------------------------|
| <b>Facility Name &amp; ID Number</b> | <b>Aperion Care Dolton</b> |
|--------------------------------------|----------------------------|

# 0051151

**Report Period Beginning:**

01/01/20

**Ending: 12/31/20**

## VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

**ProPay HR LLC**

### Street Address

**2201 W. Main St.**

City / State / Zip Code

**Evanston, Illinois 60202**

**Phone Number**

( (847) 905 3268

**Fax Number**

( )

|    | 1<br>Schedule V<br>Line<br>Reference | 2<br><br>Item    | 3<br>Unit of Allocation<br>(i.e.,Days, Direct Cost,<br>Square Feet) | 4<br><br>Total Units | 5<br>Number of<br>Subunits Being<br>Allocated Among | 6<br>Total Indirect<br>Cost Being<br>Allocated | 7<br>Amount of Salary<br>Cost Contained<br>in Column 6 | 8<br><br>Facility<br>Units | 9<br>Allocation<br>(col.8/col.4)x col.6 |    |
|----|--------------------------------------|------------------|---------------------------------------------------------------------|----------------------|-----------------------------------------------------|------------------------------------------------|--------------------------------------------------------|----------------------------|-----------------------------------------|----|
| 1  | 19                                   | Payroll Services | Direct                                                              |                      |                                                     | \$                                             | \$                                                     |                            | \$ 16,409                               | 1  |
| 2  |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 2  |
| 3  |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 3  |
| 4  |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 4  |
| 5  |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 5  |
| 6  |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 6  |
| 7  |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 7  |
| 8  |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 8  |
| 9  |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 9  |
| 10 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 10 |
| 11 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 11 |
| 12 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 12 |
| 13 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 13 |
| 14 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 14 |
| 15 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 15 |
| 16 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 16 |
| 17 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 17 |
| 18 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 18 |
| 19 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 19 |
| 20 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 20 |
| 21 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 21 |
| 22 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 22 |
| 23 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 23 |
| 24 |                                      |                  |                                                                     |                      |                                                     |                                                |                                                        |                            |                                         | 24 |
| 25 | TOTALS                               |                  |                                                                     |                      |                                                     | \$                                             | \$                                                     |                            | \$ 16,409                               | 25 |

Facility Name & ID Number Aperion Care Dolton# 0051151

Report Period Beginning:

01/01/20Ending: 12/31/20

## VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

EcoBrite Linen / Lifescan Labs

Street Address

3712 Jarvis Avenue / 5255 Golf Rd

City / State / Zip Code

Skokie, IL 60076 / Skokie, IL 60077

Phone Number

(847) 582-4000 / (847) 663-8300

Fax Number

( )

| 1                               | 2      | 3                                                              | 4           | 5                                              | 6                                         | 7                                                 | 8                 | 9                                  |    |
|---------------------------------|--------|----------------------------------------------------------------|-------------|------------------------------------------------|-------------------------------------------|---------------------------------------------------|-------------------|------------------------------------|----|
| Schedule V<br>Line<br>Reference | Item   | Unit of Allocation<br>(i.e.,Days, Direct Cost,<br>Square Feet) | Total Units | Number of<br>Subunits Being<br>Allocated Among | Total Indirect<br>Cost Being<br>Allocated | Amount of Salary<br>Cost Contained<br>in Column 6 | Facility<br>Units | Allocation<br>(col.8/col.4)x col.6 |    |
| 1                               | 04     | Laundry Services                                               | Direct      |                                                | \$                                        | \$                                                |                   | \$ 84,824                          | 1  |
| 2                               |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 2  |
| 3                               |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 3  |
| 4                               |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 4  |
| 5                               |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 5  |
| 6                               | 39     | Laboratory                                                     | Direct      |                                                |                                           |                                                   |                   | 16,696                             | 6  |
| 7                               |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 7  |
| 8                               |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 8  |
| 9                               |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 9  |
| 10                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 10 |
| 11                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 11 |
| 12                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 12 |
| 13                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 13 |
| 14                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 14 |
| 15                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 15 |
| 16                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 16 |
| 17                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 17 |
| 18                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 18 |
| 19                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 19 |
| 20                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 20 |
| 21                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 21 |
| 22                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 22 |
| 23                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 23 |
| 24                              |        |                                                                |             |                                                |                                           |                                                   |                   |                                    | 24 |
| 25                              | TOTALS |                                                                |             |                                                | \$                                        | \$                                                |                   | \$ 101,520                         | 25 |



IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

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

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

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

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





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 NAMEAperion Care DoltonCOUNTYCook

FACILITY IDPH LICENSE NUMBER0051151

CONTACT PERSON REGARDING THIS REPORTSteven 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)<br>Tax<br>Applicable to<br>Nursing Home |
|------------------|----------------------|-----------|---------------------------------------------|
| Tax Index Number | Property Description | Total Tax |                                             |
| 1.               |                      | \$        | \$                                          |
| 2.               |                      | \$        | \$                                          |
| 3.               |                      | \$        | \$                                          |
| 4.               |                      | \$        | \$                                          |
| 5.               |                      | \$        | \$                                          |
| 6.               |                      | \$        | \$                                          |
| 7.               |                      | \$        | \$                                          |
| 8.               |                      | \$        | \$                                          |
| 9.               |                      | \$        | \$                                          |
| 10.              |                      | \$        | \$                                          |
| TOTALS           |                      | \$        | \$                                          |

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

A. Square Feet:

17,952

B. General Construction Type:

Exterior

Brick

Frame

Number of Stories

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)  
List entity name, type of business, square footage, and number of beds/units available (where applicable).  
None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

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

## XI. OWNERSHIP COSTS (continued)

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

[illegible]

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

**See Page 12A, Line 70 for total**

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

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

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

Facility Name &amp; ID Number   Aperion Care Dolton

#   0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

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

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

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



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

| 1<br>Improvement Type** |                                       | 3<br>Year<br>Constructed | 4<br>Cost     | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|-------------------------|---------------------------------------|--------------------------|---------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 1                       | Totals from Page 12B, Carried Forward |                          | \$ 10,235,114 | \$ 804,998                        |                       | \$ 417,293                         | \$ (387,705)     | \$ 1,280,764                     | 1  |
| 2                       |                                       |                          |               |                                   |                       |                                    |                  |                                  | 2  |
| 3                       |                                       |                          |               |                                   |                       |                                    |                  |                                  | 3  |
| 4                       |                                       |                          |               |                                   |                       |                                    |                  |                                  | 4  |
| 5                       |                                       |                          |               |                                   |                       |                                    |                  |                                  | 5  |
| 6                       |                                       |                          |               |                                   |                       |                                    |                  |                                  | 6  |
| 7                       |                                       |                          |               |                                   |                       |                                    |                  |                                  | 7  |
| 8                       |                                       |                          |               |                                   |                       |                                    |                  |                                  | 8  |
| 9                       |                                       |                          |               |                                   |                       |                                    |                  |                                  | 9  |
| 10                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 10 |
| 11                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 11 |
| 12                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 12 |
| 13                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 13 |
| 14                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 14 |
| 15                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 15 |
| 16                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 16 |
| 17                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 17 |
| 18                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 18 |
| 19                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 19 |
| 20                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 20 |
| 21                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 21 |
| 22                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 22 |
| 23                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 23 |
| 24                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 24 |
| 25                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 25 |
| 26                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 26 |
| 27                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 27 |
| 28                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 28 |
| 29                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 29 |
| 30                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 30 |
| 31                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 31 |
| 32                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 32 |
| 33                      |                                       |                          |               |                                   |                       |                                    |                  |                                  | 33 |
| 34                      | TOTAL (lines 1 thru 33)               |                          | \$ 10,235,114 | \$ 804,998                        |                       | \$ 417,293                         | \$ (387,705)     | \$ 1,280,764                     | 34 |

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

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

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

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

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

Facility Name &amp; ID Number   Aperion Care Dolton

#   0051151

Report Period Beginning:

01/01/20

Ending:

12/31/20

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

| 1<br>Improvement Type** |                                                                  | 3<br>Year<br>Constructed | 4<br>Cost    | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|-------------------------|------------------------------------------------------------------|--------------------------|--------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 1                       | Building Company                                                 |                          | \$           | \$                                |                       | \$                                 | \$               | \$                               | 1  |
| 2                       |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 2  |
| 3                       |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 3  |
| 4                       |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 4  |
| 5                       |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 5  |
| 6                       |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 6  |
| 7                       |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 7  |
| 8                       | Leasehold Improvements:                                          |                          |              |                                   |                       |                                    |                  |                                  | 8  |
| 9                       | Parking Lot (569,359)                                            | 2017                     | 549,742      |                                   | 20                    | 27,487                             | 27,487           | 109,948                          | 9  |
| 10                      | Parking Lot                                                      | 2017                     | 3,343        |                                   | 20                    | 167                                | 167              | 668                              | 10 |
| 11                      | Resident Rms, PT Gym-excavation,foundation,walls,roof,fire alarm |                          |              |                                   |                       |                                    |                  |                                  | 11 |
| 12                      | system,plumbing,electrical,call system,flooring (\$4,596,707)    | 2019                     | 4,549,021    |                                   | 20                    | 227,451                            | 227,451          | 454,902                          | 12 |
| 13                      | Fire alarm system,remaining architect plans - project #14064     | 2019                     | 23,867       |                                   | 20                    | 1,193                              | 1,193            | 2,532                            | 13 |
| 14                      | Parking Lot - Sewer Repair                                       | 2019                     | 18,865       |                                   | 20                    | 943                                | 943              | 1,886                            | 14 |
| 15                      | Parking Lot Repairs                                              | 2020                     | 5,941        |                                   | 20                    | 297                                | 297              | 297                              | 15 |
| 16                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 16 |
| 17                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 17 |
| 18                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 18 |
| 19                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 19 |
| 20                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 20 |
| 21                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 21 |
| 22                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 22 |
| 23                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 23 |
| 24                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 24 |
| 25                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 25 |
| 26                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 26 |
| 27                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 27 |
| 28                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 28 |
| 29                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 29 |
| 30                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 30 |
| 31                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 31 |
| 32                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 32 |
| 33                      |                                                                  |                          |              |                                   |                       |                                    |                  |                                  | 33 |
| 34                      | TOTAL (lines 1 thru 33)                                          |                          | \$ 5,150,779 | \$                                |                       | \$ 257,539                         | \$ 257,539       | \$ 570,233                       | 34 |

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

XI. OWNERSHIP COSTS (continued)

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

| 1<br>Improvement Type** |                                       | 3<br>Year<br>Constructed | 4<br>Cost    | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|-------------------------|---------------------------------------|--------------------------|--------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 1                       | Totals from Page 12F, Carried Forward |                          | \$ 5,150,779 | \$                                |                       | \$ 257,539                         | \$ 257,539       | \$ 570,233                       | 1  |
| 2                       |                                       |                          |              |                                   |                       |                                    |                  |                                  | 2  |
| 3                       |                                       |                          |              |                                   |                       |                                    |                  |                                  | 3  |
| 4                       |                                       |                          |              |                                   |                       |                                    |                  |                                  | 4  |
| 5                       |                                       |                          |              |                                   |                       |                                    |                  |                                  | 5  |
| 6                       |                                       |                          |              |                                   |                       |                                    |                  |                                  | 6  |
| 7                       |                                       |                          |              |                                   |                       |                                    |                  |                                  | 7  |
| 8                       |                                       |                          |              |                                   |                       |                                    |                  |                                  | 8  |
| 9                       |                                       |                          |              |                                   |                       |                                    |                  |                                  | 9  |
| 10                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 10 |
| 11                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 11 |
| 12                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 12 |
| 13                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 13 |
| 14                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 14 |
| 15                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 15 |
| 16                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 16 |
| 17                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 17 |
| 18                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 18 |
| 19                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 19 |
| 20                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 20 |
| 21                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 21 |
| 22                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 22 |
| 23                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 23 |
| 24                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 24 |
| 25                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 25 |
| 26                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 26 |
| 27                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 27 |
| 28                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 28 |
| 29                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 29 |
| 30                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 30 |
| 31                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 31 |
| 32                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 32 |
| 33                      |                                       |                          |              |                                   |                       |                                    |                  |                                  | 33 |
| 34                      | TOTAL (lines 1 thru 33)               |                          | \$ 5,150,779 | \$                                |                       | \$ 257,539                         | \$ 257,539       | \$ 570,233                       | 34 |

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

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

**\*\*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<br>Improvement Type** |                                       | 3<br>Year<br>Constructed | 4<br>Cost | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|-------------------------|---------------------------------------|--------------------------|-----------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 1                       | Totals from Page 12H, Carried Forward |                          | \$ 52,770 | \$ 3,724                          |                       | \$ 2,453                           | \$ (1,271)       | \$ 10,445                        | 1  |
| 2                       |                                       |                          |           |                                   |                       |                                    |                  |                                  | 2  |
| 3                       |                                       |                          |           |                                   |                       |                                    |                  |                                  | 3  |
| 4                       |                                       |                          |           |                                   |                       |                                    |                  |                                  | 4  |
| 5                       |                                       |                          |           |                                   |                       |                                    |                  |                                  | 5  |
| 6                       |                                       |                          |           |                                   |                       |                                    |                  |                                  | 6  |
| 7                       |                                       |                          |           |                                   |                       |                                    |                  |                                  | 7  |
| 8                       |                                       |                          |           |                                   |                       |                                    |                  |                                  | 8  |
| 9                       |                                       |                          |           |                                   |                       |                                    |                  |                                  | 9  |
| 10                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 10 |
| 11                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 11 |
| 12                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 12 |
| 13                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 13 |
| 14                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 14 |
| 15                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 15 |
| 16                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 16 |
| 17                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 17 |
| 18                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 18 |
| 19                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 19 |
| 20                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 20 |
| 21                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 21 |
| 22                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 22 |
| 23                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 23 |
| 24                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 24 |
| 25                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 25 |
| 26                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 26 |
| 27                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 27 |
| 28                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 28 |
| 29                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 29 |
| 30                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 30 |
| 31                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 31 |
| 32                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 32 |
| 33                      |                                       |                          |           |                                   |                       |                                    |                  |                                  | 33 |
| 34                      | TOTAL (lines 1 thru 33)               |                          | \$ 52,770 | \$ 3,724                          |                       | \$ 2,453                           | \$ (1,271)       | \$ 10,445                        | 34 |

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

XI. OWNERSHIP COSTS (continued)

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

|    | Category of Equipment    | 1<br>Cost  | Current Book<br>Depreciation 2 | Straight Line<br>Depreciation 3 | 4<br>Adjustments | Component<br>Life 5 | Accumulated<br>Depreciation 6 |    |
|----|--------------------------|------------|--------------------------------|---------------------------------|------------------|---------------------|-------------------------------|----|
| 71 | Purchased in Prior Years | \$ 663,581 | \$ 3,999                       | \$ 66,415                       | \$ 62,416        | 10                  | \$ 327,473                    | 71 |
| 72 | Current Year Purchases   | 28,528     | 25                             | 2,855                           | 2,829            | 10                  | 2,855                         | 72 |
| 73 | Fully Depreciated Assets | 63,429     |                                |                                 |                  | 10                  | 63,429                        | 73 |
| 74 |                          |            |                                |                                 |                  |                     |                               | 74 |
| 75 | TOTALS                   | \$ 755,537 | \$ 4,024                       | \$ 69,270                       | \$ 65,246        |                     | \$ 393,757                    | 75 |

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

|    | 1<br>Use | Model, Make<br>and Year 2       | Year<br>Acquired 3 | 4<br>Cost | Current Book<br>Depreciation 5 | Straight Line<br>Depreciation 6 | 7<br>Adjustments | Life in<br>Years 8 | Accumulated<br>Depreciation 9 |    |
|----|----------|---------------------------------|--------------------|-----------|--------------------------------|---------------------------------|------------------|--------------------|-------------------------------|----|
| 76 |          | Allocated from Aperion Care, In | 2020               | \$ 3,097  | \$ 137                         | \$ 619                          | \$ 482           | 5                  | \$ 1,551                      | 76 |
| 77 |          |                                 |                    |           |                                |                                 |                  |                    |                               | 77 |
| 78 |          |                                 |                    |           |                                |                                 |                  |                    |                               | 78 |
| 79 |          |                                 |                    |           |                                |                                 |                  |                    |                               | 79 |
| 80 | TOTALS   |                                 |                    | \$ 3,097  | \$ 137                         | \$ 619                          | \$ 482           |                    | \$ 1,551                      | 80 |

E. Summary of Care-Related Assets

|    | 1<br>Reference                                                                                                                 | 2<br>Amount   |    |
|----|--------------------------------------------------------------------------------------------------------------------------------|---------------|----|
| 81 | Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable) | \$ 11,131,812 | 81 |
| 82 | Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)             | \$ 809,159    | 82 |
| 83 | Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)            | \$ 487,182    | 83 |
| 84 | Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)                           | \$ (321,978)  | 84 |
| 85 | Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)              | \$ 1,676,072  | 85 |

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

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

G. Construction-in-Progress

|    | Description             | Cost      |    |
|----|-------------------------|-----------|----|
| 92 | Refurnish Resident Rms, | \$ 35,727 | 92 |
| 93 | New Generator           |           | 93 |
| 94 |                         |           | 94 |
| 95 |                         | \$ 35,727 | 95 |

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

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



XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

|   |                             | 1<br>Year<br>Constructed | 2<br>Number<br>of Beds | 3<br>Original<br>Lease Date | 4<br>Rental<br>Amount | 5<br>Total Years<br>of Lease | 6<br>Total Years<br>Renewal Option* |   |
|---|-----------------------------|--------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-------------------------------------|---|
| 3 | Original Building:          |                          |                        |                             | \$                    |                              |                                     | 3 |
| 4 | Additions                   |                          |                        |                             |                       |                              |                                     | 4 |
| 5 | Allocated from Aperion Care |                          |                        |                             | 189                   |                              |                                     | 5 |
| 6 | Allocated from Chase Office |                          |                        |                             | 123                   |                              |                                     | 6 |
| 7 | TOTAL                       |                          |                        |                             | \$312                 |                              |                                     | 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: \$11,653
- Description: See Attached
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

ALLOCATION OF COSTS (d)

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

(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.

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

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

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                                         | \$ 302,886   | \$ 330,355           | 1  |
| 2  | Cash-Patient Deposits                                             | 650          | 650                  | 2  |
| 3  | Accounts & Short-Term Notes Receivable-Patients (less allowance ) | 899,837      | 899,837              | 3  |
| 4  | Supply Inventory (priced at )                                     |              |                      | 4  |
| 5  | Short-Term Investments                                            |              |                      | 5  |
| 6  | Prepaid Insurance                                                 | 51,639       | 51,639               | 6  |
| 7  | Other Prepaid Expenses                                            |              |                      | 7  |
| 8  | Accounts Receivable (owners or related parties)                   | 2,194        | 2,194                | 8  |
| 9  | Other(specify): <a href="#">See Attached</a>                      | 1,119        | 259,294              | 9  |
| 10 | <b>TOTAL Current Assets</b><br>(sum of lines 1 thru 9)            | \$ 1,258,325 | \$ 1,543,969         | 10 |
|    | <b>B. Long-Term Assets</b>                                        |              |                      |    |
| 11 | Long-Term Notes Receivable                                        |              |                      | 11 |
| 12 | Long-Term Investments                                             |              |                      | 12 |
| 13 | Land                                                              |              | 847,440              | 13 |
| 14 | Buildings, at Historical Cost                                     |              |                      | 14 |
| 15 | Leasehold Improvements, at Historical Cost                        | 524,931      | 9,545,089            | 15 |
| 16 | Equipment, at Historical Cost                                     | 577,972      | 938,345              | 16 |
| 17 | Accumulated Depreciation (book methods)                           | (667,401)    | (2,330,607)          | 17 |
| 18 | Deferred Charges                                                  |              |                      | 18 |
| 19 | Organization & Pre-Operating Costs                                |              |                      | 19 |
| 20 | Accumulated Amortization - Organization & Pre-Operating Costs     |              |                      | 20 |
| 21 | Restricted Funds                                                  |              |                      | 21 |
| 22 | Other Long-Term Assets (specify):                                 |              |                      | 22 |
| 23 | Other(specify): <a href="#">See Attached</a>                      | 2,989,706    | 1,784,824            | 23 |
| 24 | <b>TOTAL Long-Term Assets</b><br>(sum of lines 11 thru 23)        | \$ 3,425,208 | \$ 10,785,091        | 24 |
| 25 | <b>TOTAL ASSETS</b><br>(sum of lines 10 and 24)                   | \$ 4,683,533 | \$ 12,329,060        | 25 |

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

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

|    |                                                              | 1<br>Total   |      |
|----|--------------------------------------------------------------|--------------|------|
| 1  | Balance at Beginning of Year, as Previously Reported         | \$ 819,851   | 1    |
| 2  | Restatements (describe):                                     |              | 2    |
| 3  | Bad Debts                                                    | (71,225)     | 3    |
| 4  |                                                              |              | 4    |
| 5  |                                                              |              | 5    |
| 6  | Balance at Beginning of Year, as Restated (sum of lines 1-5) | \$ 748,626   | 6    |
|    | A. Additions (deductions):                                   |              |      |
| 7  | NET Income (Loss) (from page 19, line 43)                    | (204,742)    | 7    |
| 8  | Aquisitions of Pooled Companies                              |              | 8    |
| 9  | Proceeds from Sale of Stock                                  |              | 9    |
| 10 | Stock Options Exercised                                      |              | 10   |
| 11 | Contributions and Grants                                     |              | 11   |
| 12 | Expenditures for Specific Purposes                           |              | 12   |
| 13 | Dividends Paid or Other Distributions to Owners              | ( )          | 13   |
| 14 | Donated Property, Plant, and Equipment                       |              | 14   |
| 15 | Other (describe)                                             |              | 15   |
| 16 | Other (describe)                                             |              | 16   |
| 17 | TOTAL Additions (deductions) (sum of lines 7-16)             | \$ (204,742) | 17   |
|    | B. Transfers (Itemize):                                      |              |      |
| 18 |                                                              |              | 18   |
| 19 |                                                              |              | 19   |
| 20 |                                                              |              | 20   |
| 21 |                                                              |              | 21   |
| 22 |                                                              |              | 22   |
| 23 | TOTAL Transfers (sum of lines 18-22)                         | \$           | 23   |
| 24 | BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)            | \$ 543,884   | 24 * |

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

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

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

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

1

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

2

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

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

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

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

\*\* See instructions.

B. CONSULTANT SERVICES

|    |                                 | 1                                      | 2                                                   | 3                                           |    |
|----|---------------------------------|----------------------------------------|-----------------------------------------------------|---------------------------------------------|----|
|    |                                 | Number<br>of Hrs.<br>Paid &<br>Accrued | Total Consultant<br>Cost for<br>Reporting<br>Period | Schedule V<br>Line &<br>Column<br>Reference |    |
| 35 | Dietary Consultant              | Monthly                                | \$ 21,522                                           | 01-03                                       | 35 |
| 36 | Medical Director                | Monthly                                | 24,000                                              | 09-03                                       | 36 |
| 37 | Medical Records Consultant      |                                        |                                                     |                                             | 37 |
| 38 | Nurse Consultant                | Monthly                                | 67,682                                              | 10-03                                       | 38 |
| 39 | Pharmacist Consultant           | 185                                    | 11,700                                              | 10-03                                       | 39 |
| 40 | Physical Therapy Consultant     |                                        |                                                     |                                             | 40 |
| 41 | Occupational Therapy Consultant |                                        |                                                     |                                             | 41 |
| 42 | Respiratory Therapy Consultant  |                                        |                                                     |                                             | 42 |
| 43 | Speech Therapy Consultant       |                                        |                                                     |                                             | 43 |
| 44 | Activity Consultant             | 39                                     | 2,503                                               | 11-03                                       | 44 |
| 45 | Social Service Consultant       | 7                                      | 455                                                 | 12-03                                       | 45 |
| 46 | Other(specify)                  |                                        |                                                     |                                             | 46 |
| 47 |                                 |                                        |                                                     |                                             | 47 |
| 48 |                                 |                                        |                                                     |                                             | 48 |
| 49 | TOTAL (lines 35 - 48)           | 230                                    | \$ 127,862                                          |                                             | 49 |

C. CONTRACT NURSES

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







|                                                                 |                                              |                                                 |                                |
|-----------------------------------------------------------------|----------------------------------------------|-------------------------------------------------|--------------------------------|
| <b>Facility Name &amp; ID Number</b> <u>Aperion Care Dolton</u> | <b>STATE OF ILLINOIS</b><br># <u>0051151</u> | <b>Report Period Beginning:</b> <u>01/01/20</u> | <b>Ending:</b> <u>12/31/20</u> |
|-----------------------------------------------------------------|----------------------------------------------|-------------------------------------------------|--------------------------------|

**XX. GENERAL INFORMATION:**

(1) Are nursing employees (RN,LPN,NA) represented by a union?      Yes

(2) Are there any dues to nursing home associations included on the cost report?      Yes  
 If YES, give association name and amount.   HCCI - \$13,078

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

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

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.      \$      14,325      Line      10

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports?      Yes      If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement?      No  
 If YES, give effective date of lease.      N/A

(9) Are you presently operating under a sublease agreement?      YES      X      NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?      YES      NO      X      If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.      \$      195,709  
 This amount is to be recorded on line 42 of Schedule V.

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

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

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

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.      \$      3,937      Has any meal income been offset against related costs?      N/A      Indicate the amount.      \$      \_\_\_\_\_

(16) Travel and Transportation  
 a. Are there costs included for out-of-state travel?      No  
 If YES, attach a complete explanation.  
 b. Do you have a separate contract with the Department to provide medical transportation for residents?      No      If YES, please indicate the amount of income earned from such a program during this reporting period.      \$      N/A  
 c. What percent of all travel expense relates to transportation of nurses and patients?      100% Ln 14  
 d. Have vehicle usage logs been maintained?      N/A  
 e. Are all vehicles stored at the nursing home during the night and all other times when not in use?      N/A  
 f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?      N/A  
**g. Does the facility transport residents to and from day training?      No**  
**Indicate the amount of income earned from providing such transportation during this reporting period.      \$      N/A**

(17) Has an audit been performed by an independent certified public accounting firm?      No  
 Firm Name:      N/A

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?      Yes

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details.      Yes  
 Attach invoices and a summary of services for all architect and appraisal fees.