

		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.

I. IDPH License ID Number: <u>0050484</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																																																																			
Facility Name: <u>Aperion Care Plum Grove</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/20</u> to <u>12/31/20</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																																																																																			
Address: <u>24 S Plum Grove Road</u> <u>Palatine</u> <u>60067</u>																																																																																					
Number City Zip Code																																																																																					
County: <u>Cook</u>																																																																																					
Telephone Number: <u>(847)358-0311</u> Fax # <u>(847)358-8875</u>																																																																																					
HFS ID Number: _____		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Date) _____</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Signed) _____</td></tr><tr><td>* Subject to the attached Accountants' Consulting Report (Date) _____</td></tr><tr><td>(Print Name and Title) _____</td></tr><tr><td>(Firm Name & Address) <u>Marcum, LLP</u> <u>9 Parkway North, Suite 200 Deerfield, IL 60015</u></td></tr><tr><td colspan="2">Date of Initial License for Current Owners: <u>3/1/2009</u></td><td colspan="2">(Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u></td></tr><tr><td colspan="2">Type of Ownership:</td><td colspan="2">MAIL TO: BUREAU OF HEALTH FINANCE</td></tr><tr><td colspan="2"><table><tr><td>☐</td><td>VOLUNTARY, NON-PROFIT</td><td>☒</td><td>PROPRIETARY</td><td>☐</td><td>GOVERNMENTAL</td></tr><tr><td>☐</td><td>Charitable Corp.</td><td>☐</td><td>Individual</td><td>☐</td><td>State</td></tr><tr><td>☐</td><td>Trust</td><td>☐</td><td>Partnership</td><td>☐</td><td>County</td></tr><tr><td colspan="2">IRS Exemption Code _____</td><td>☐</td><td>Corporation</td><td>☐</td><td>Other _____</td></tr><tr><td colspan="2"></td><td>☐</td><td>"Sub-S" Corp.</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☒</td><td>Limited Liability Co.</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Trust</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Other</td><td colspan="2">_____</td></tr></table></td><td colspan="2"></td></tr><tr><td colspan="2">In the event there are further questions about this report, please contact:</td><td colspan="2"></td></tr><tr><td colspan="2">Name: <u>Steven N. Lavenda</u></td><td colspan="2">Telephone Number: <u>(847) 282-6300</u></td></tr><tr><td colspan="2">Email Address: _____</td><td colspan="2">Springfield, IL 62763-0001 Phone # (217) 782-1630</td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) _____	(Title) _____	(Date) _____	Paid Preparer	(Signed) _____	* Subject to the attached Accountants' Consulting Report (Date) _____	(Print Name and Title) _____	(Firm Name & Address) <u>Marcum, LLP</u> <u>9 Parkway North, Suite 200 Deerfield, IL 60015</u>	Date of Initial License for Current Owners: <u>3/1/2009</u>		(Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u>		Type of Ownership:		MAIL TO: BUREAU OF HEALTH FINANCE		<table><tr><td>☐</td><td>VOLUNTARY, NON-PROFIT</td><td>☒</td><td>PROPRIETARY</td><td>☐</td><td>GOVERNMENTAL</td></tr><tr><td>☐</td><td>Charitable Corp.</td><td>☐</td><td>Individual</td><td>☐</td><td>State</td></tr><tr><td>☐</td><td>Trust</td><td>☐</td><td>Partnership</td><td>☐</td><td>County</td></tr><tr><td colspan="2">IRS Exemption Code _____</td><td>☐</td><td>Corporation</td><td>☐</td><td>Other _____</td></tr><tr><td colspan="2"></td><td>☐</td><td>"Sub-S" Corp.</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☒</td><td>Limited Liability Co.</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Trust</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Other</td><td colspan="2">_____</td></tr></table>		☐	VOLUNTARY, NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL	☐	Charitable Corp.	☐	Individual	☐	State	☐	Trust	☐	Partnership	☐	County	IRS Exemption Code _____		☐	Corporation	☐	Other _____			☐	"Sub-S" Corp.	_____				☒	Limited Liability Co.	_____				☐	Trust	_____				☐	Other	_____				In the event there are further questions about this report, please contact:				Name: <u>Steven N. Lavenda</u>		Telephone Number: <u>(847) 282-6300</u>		Email Address: _____		Springfield, IL 62763-0001 Phone # (217) 782-1630	
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#	0050484	Report Period Beginning:	01/01/20	Ending:	12/31/20
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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

Yes

YES ☐ NO ☒

YES ☐ NO ☒

Date started 3/1/2009

YES ☒ Date 3/1/2009 NO ☐

YES ☒ NO ☐ If YES, enter number
of beds certified 69 and days of care provided 2,952

IV. ACCOUNTING BASIS

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

* 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	14,982	1,555	4,169	20,706	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,982	1,555	4,169	20,706	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) **81.99%**

Facility Name & ID Number Aperion Care Plum Grove # 0050484 Report Period Beginning: 01/01/20 Ending: 12/31/20

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	236,307	19,628	21,522	277,457		277,457	(12,149)	265,308			1
2	Food Purchase		136,029		136,029		136,029	(451)	135,578			2
3	Housekeeping	140,549	46,328		186,877		186,877	194	187,071			3
4	Laundry	18,514	5,657	68,028	92,199		92,199		92,199			4
5	Heat and Other Utilities			56,920	56,920		56,920	(5,561)	51,359			5
6	Maintenance	46,077	16,028	91,918	154,023		154,023	1,274	155,297			6
7	Other (specify):*							1,318	1,318			7
8	TOTAL General Services	441,447	223,670	238,388	903,505		903,505	(15,375)	888,130			8
	B. Health Care and Programs											
9	Medical Director			18,000	18,000		18,000	932	18,932			9
10	Nursing and Medical Records	1,858,424	181,702	77,870	2,117,996		2,117,996	(33,607)	2,084,389			10
10a	Therapy	48,462			48,462		48,462		48,462			10a
11	Activities	84,203	4,607	866	89,676		89,676	10	89,686			11
12	Social Services	109,985			109,985		109,985		109,985			12
13	CNA Training											13
14	Program Transportation			3,512	3,512		3,512		3,512			14
15	Other (specify):*							3,883	3,883			15
16	TOTAL Health Care and Programs	2,101,074	186,309	100,248	2,387,631		2,387,631	(28,783)	2,358,848			16
	C. General Administration											
17	Administrative	121,952		267,286	389,238		389,238	(244,077)	145,161			17
18	Directors Fees											18
19	Professional Services			318,871	318,871	(26,110)	292,761	(180,509)	112,252			19
20	Dues, Fees, Subscriptions & Promotions			33,806	33,806		33,806	(13,487)	20,319			20
21	Clerical & General Office Expenses	39,223		256,647	295,870		295,870	(154,588)	141,282			21
22	Employee Benefits & Payroll Taxes			449,357	449,357		449,357		449,357			22
23	Inservice Training & Education											23
24	Travel and Seminar			669	669		669	209	878			24
25	Other Admin. Staff Transportation			824	824		824	779	1,603			25
26	Insurance-Prop.Liab.Malpractice			100,957	100,957		100,957	317	101,274			26
27	Other (specify):*							11,592	11,592			27
28	TOTAL General Administration	161,175		1,428,417	1,589,592	(26,110)	1,563,482	(579,763)	983,719			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,703,696	409,979	1,767,053	4,880,728	(26,110)	4,854,618	(623,921)	4,230,697			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			96,544	96,544		96,544	74,981	171,525			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			30,447	30,447		30,447	209,830	240,277			32
33	Real Estate Taxes			525,694	525,694	26,110	551,804	101,100	652,904			33
34	Rent-Facility & Grounds			612,600	612,600		612,600	(612,364)	236			34
35	Rent-Equipment & Vehicles			5,272	5,272		5,272	1,271	6,543			35
36	Other (specify):*			5,791	5,791		5,791	17,328	23,119			36
37	TOTAL Ownership			1,276,348	1,276,348	26,110	1,302,458	(207,854)	1,094,604			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		106,435	336,720	443,155		443,155	(55,563)	387,592			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			151,579	151,579		151,579		151,579			42
43	Other (specify):*			4,243	4,243		4,243	(4,243)	0			43
44	TOTAL Special Cost Centers		106,435	492,542	598,977		598,977	(59,806)	539,171			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,703,696	516,414	3,535,943	6,756,053		6,756,053	(891,581)	5,864,472			45

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

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(5,937)	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	39,900	30		9
10	Interest and Other Investment Income	(426)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(102)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(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	(214,238)	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	(118,141)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (309,444)		\$	30

BHF USE ONLY									
48		49		50		51		52	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(582,137)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (582,137)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (891,581)		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-Allowable Legal	\$ (5,438)	19	1
2	Bank Charges	(14,904)	21	2
3	Credit Card Processing	(1,325)	21	3
4	Advertising/Marketing	(4,215)	43	4
5	Promotional Products	(28)	43	5
6	Amortization	(5,791)	36	6
7	Miscellaneous Income	(29)	21	7
8	Additional R&M	11,796	06	8
9	Vending Commisions	(400)	02	9
10	PAC Dues	(5,640)	20	10
11	Non-Allowable Seminar	(47)	24	11
12	Prior Year Professional Expense	(532)	19	12
13	Building Co. - Other Professional	(5,125)	19	13
14	Building Co. - Accounting Fees	(6,438)	19	14
15	Building Co. - Amortization	(67,673)	36	15
16	Building Co. - Bank Charges	(108)	21	16
17	Building Co. - Bookkeeping Fee	(12,000)	19	17
18	Building Co. - Licenses & Permits	(245)	20	18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(118,141)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Plum Grove# 0050484

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				(12,149)								(12,149)	1
2	Food Purchase	(502)		51									(451)	2
3	Housekeeping			18			176						194	3
4	Laundry													4
5	Heat and Other Utilities	(5,937)					376						(5,561)	5
6	Maintenance	11,796		933	(12,053)		598						1,274	6
7	Other (specify):*			98	1,220								1,318	7
8	TOTAL General Services	5,357		1,101	(22,982)		1,150						(15,375)	8
	B. Health Care and Programs													
9	Medical Director			932									932	9
10	Nursing and Medical Records			2,423	(36,065)		35						(33,607)	10
10a	Therapy													10a
11	Activities			10									10	11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			270	3,613								3,883	15
16	TOTAL Health Care and Programs			3,635	(32,452)		35						(28,783)	16
	C. General Administration													
17	Administrative			(244,077)									(244,077)	17
18	Directors Fees													18
19	Professional Services	(29,532)	23,562	(6,569)	1,404	(165,711)	153		(3,816)				(180,509)	19
20	Fees, Subscriptions & Promotions	(16,385)	245	2,367	17	266	3						(13,487)	20
21	Clerical & General Office Expenses	(230,604)	108	17,724	258	57,378	548						(154,588)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(47)		144	86	26							209	24
25	Other Admin. Staff Transportation			772	7								779	25
26	Insurance-Prop.Liab.Malpractice			317									317	26
27	Other (specify):*			4,584		7,008							11,592	27
28	TOTAL General Administration	(276,568)	23,915	(224,737)	1,772	(101,033)	704		(3,816)				(579,763)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(271,211)	23,915	(220,002)	(53,662)	(101,033)	1,889		(3,816)				(623,921)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Plum Grove # 0050484 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	39,900	29,106	636	110	112	5,117						74,981	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(426)	198,665	10,314			1,277						209,830	32
33	Real Estate Taxes		100,100				1,000						101,100	33
34	Rent-Facility & Grounds		(582,600)	143			(29,907)						(612,364)	34
35	Rent-Equipment & Vehicles			653		151	468						1,271	35
36	Other (specify):*	(73,464)	90,792										17,328	36
37	TOTAL Ownership	(33,990)	(163,938)	11,745	110	263	(22,045)						(207,854)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers									(4,634)	(50,929)		(55,563)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(4,243)											(4,243)	43
44	TOTAL Special Cost Centers	(4,243)								(4,634)	(50,929)		(59,806)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(309,444)	(140,023)	(208,256)	(53,552)	(100,770)	(20,157)		(3,816)	(4,634)	(50,929)		(891,581)	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	\$ 582,600	PG Realty		\$	(582,600)	1
2	V	32	Interest	634	PG Realty		199,299	198,665	2
3	V	33	Real Estate Tax	525,694	PG Realty		625,794	100,100	3
4	V	19	Accounting Fees		PG Realty		6,438	6,438	4
5	V	36	Amortization Expense		PG Realty		67,673	67,673	5
6	V	21	Bank Charges		PG Realty		108	108	6
7	V	30	Depreciation		PG Realty		29,106	29,106	7
8	V	20	Licenses & Permits		PG Realty		245	245	8
9	V	19	Other Professional		PG Realty		5,125	5,125	9
10	V	19	Bookkeeping Fee		PG Realty		12,000	12,000	10
11	V	36	MIP		PG Realty		23,119	23,119	11
12	V								12
13	V								13
14	Total			\$ 1,108,928			\$ 968,905	\$ * (140,023)	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 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	DAVID BERKOWITZ REVOCABLE TRUST	30.00 %	Aperion Care Bradley	Bradley	PG Realty	Palatine	Building Co.	1
2	DECLARATION OF TRUST OF YOSEF MEYSTEL	70.00 %	Aperion Care Bridgeport	Bridgeport	Aperion Care Demotte	Demotte, IN	ALF	2
3			Aperion Care Burbank	Burbank	Aperion Care, Inc.	Lincolnwood	Corporate Manager	3
4			Aperion Care Capitol	Capitol	Aperion Consulting, LLC	Lincolnwood	Consulting Co.	4
5			Aperion Care Chicago Heights	Chicago Heights	Aperion Estates Peru	Peru, IN	ALF	5
6			Aperion Care Demotte	Demotte,IN	Aperion Financial, LLC	Lincolnwood	Bookkeeping	6
7			Aperion Care Dolton	Dolton	Aperion Incorporated Cell	Burlington, VT	Insurance	7
8			Aperion Care Elgin	Elgin	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	8
9			Aperion Care Evanston	Evanston	Chase Office, LLC	Lincolnwood	Building Co.	9
10			Aperion Care Fairfield	Fairfield	Concerto Dialysis	Lincolnwood	Dialysis	10
11			Aperion Care Forest Park	Forest Park	Eco-Brite Linen	Skokie	Laundry	11
12			Aperion Care Glenwood	Glenwood	Elevate Care, Inc.	Skokie	Consutling	12
13			Aperion Care Highwood	Highwood	EMSA Purchasing Group	Lincolnwood	Purchasing	13
14			Aperion Care International	Chicago	Interbuild Construction	Chicago	Bldg Improvements	14
15			Aperion Care Jacksonville	Jacksonville	Lifescan Labs of Illinois, LLC	Skokie	Laboratory	15
16			Aperion Care Kokomo	Kokomo, IN	OnTray, LLC	Lincolnwood	Kitchen Management	16
17			Aperion Care Litchfield	Litchfield	Pointe Group Care, LLC	Boston, MA	Bookkeeping	17
18			Aperion Care Marion	Marion, IN	Pointe Property, LLC	Boston, MA	Property Management	18
19			Aperion Care Marseilles	Marseilles	PropayHR	Evanston	Payroll Services	19
20			Aperion Care Mascoutah	Mascoutah	Renewal Rehab, LLC	Lincolnwood	Therapy Services	20
21			Aperion Care Midlothian	Midlothian	San Antonio Property, LLC	San Antonio, TX	Building Co.	21
22			Aperion Care Morton Villa	Morton				22
23			Aperion Care Oak Lawn	Oak Lawn				23
24			Aperion Care Peoria Heights	Peoria Heights				24
25			Aperion Care Peru	Peru, IN				25
26			Aperion Care 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 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Aperion Care Toluca	Toluca				1
2			Aperion Care West Chicago	Springfield				2
3			Aperin Care West Ridge	Chicago				3
4			Aperion Care Wilmington	Wilmington				4
5			Arbors at Michigan City	Michigan City, IN				5
6			Elevate Care Chicago North	Chicago				6
7			Elevate Care Irving Park	Chicago				7
8			Elevate Care Niles	Niles				8
9			Elevate Care North Branch	Niles				9
10			Elevate Care Northbrook	Northbrook				10
11			Elevate Care Riverwoods	Riverwoods				11
12			Elevate Care Waukegan	Waukegan				12
13			Arcadia of Bloomington	Bloomington				13
14			Arcadia of Danville	Danville				14
15			Arcadia of Clifton	Clifton				15
16			Glennon Place	Bolivar, MO				16
17			Hallmark Living Benton Harbor	Benton Harbo, MI				17
18			Legend Healthcare	Tonganoxie, KS				18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	Food	\$	Aperion Care, Inc.		\$ 51	\$ 51	15
16	V	3	Housekeeping		Aperion Care, Inc.		18	18	16
17	V	6	Maintenance Salary		Aperion Care, Inc.		878	878	17
18	V	6	Repairs & Maintenance		Aperion Care, Inc.		55	55	18
19	V	7	Emp. Ben.-Gen. Serv. & Dietary		Aperion Care, Inc.		98	98	19
20	V	9	Medical Director		Aperion Care, Inc.		932	932	20
21	V	10	Salary - Nurse		Aperion Care, Inc.		2,423	2,423	21
22	V	11	Activities		Aperion Care, Inc.		10	10	22
23	V	15	Payroll Taxes / Group Insurance		Aperion Care, Inc.		270	270	23
24	V	17	Administrative Salaries		Aperion Care, Inc.		23,209	23,209	24
25	V	19	Professional Fees		Aperion Care, Inc.		4,163	4,163	25
26	V	20	Fees, Subscriptions		Aperion Care, Inc.		2,367	2,367	26
27	V	21	Clerical Salary		Aperion Care, Inc.		17,074	17,074	27
28	V	21	Clerical & General		Aperion Care, Inc.		650	650	28
29	V	24	Seminars		Aperion Care, Inc.		144	144	29
30	V	25	Auto & Travel		Aperion Care, Inc.		772	772	30
31	V	26	Insurance		Aperion Care, Inc.		317	317	31
32	V	27	Emp. Ben.-Gen. Admin.		Aperion Care, Inc.		4,584	4,584	32
33	V	30	Depreciaiton		Aperion Care, Inc.		636	636	33
34	V	32	Interest		Aperion Care, Inc.		10,314	10,314	34
35	V	34	Rent		Aperion Care, Inc.		143	143	35
36	V	35	Auto Lease		Aperion Care, Inc.		653	653	36
37	V	17	Management Fee	267,286	Aperion Care, Inc.			(267,286)	37
38	V	19	Home Office	10,731	Aperion Care, Inc.			(10,731)	38
39	Total			\$ 278,017			\$ 69,761	\$ * (208,256)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	<u>Dietician Salary - Illinois Only</u>	\$	<u>Aperion Consulting, LLC</u>		\$ 9,373	\$ 9,373	15
16	V	6	<u>Maintenance Salary-Illinois Only</u>		<u>Aperion Consulting, LLC</u>		1,586	1,586	16
17	V	6	<u>Repairs & Maintenance</u>		<u>Aperion Consulting, LLC</u>		34	34	17
18	V	7	<u>Emp. Ben.-Gen. Serv. -Illinois</u>		<u>Aperion Consulting, LLC</u>		1,220	1,220	18
19	V	10	<u>Salary Nurse-Illinois</u>		<u>Aperion Consulting, LLC</u>		31,910	31,910	19
20	V	15	<u>Emp. Ben HC-Illinois</u>		<u>Aperion Consulting, LLC</u>		3,613	3,613	20
21	V	19	<u>Professional Fees</u>		<u>Aperion Consulting, LLC</u>		1,404	1,404	21
22	V	20	<u>Fees, Subscriptions</u>		<u>Aperion Consulting, LLC</u>		17	17	22
23	V	21	<u>Clerical & General</u>		<u>Aperion Consulting, LLC</u>		258	258	23
24	V	24	<u>Seminars</u>		<u>Aperion Consulting, LLC</u>		86	86	24
25	V	25	<u>Auto & Travel</u>		<u>Aperion Consulting, LLC</u>		7	7	25
26	V	27	<u>Emp. Ben Gen. Serv.-Illinois</u>		<u>Aperion Consulting, LLC</u>				26
27	V	30	<u>Depreciation</u>		<u>Aperion Consulting, LLC</u>		110	110	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V	10	<u>RN Consulting</u>	67,975	<u>Aperion Consulting, LLC</u>			(67,975)	33
34	V	10	<u>Behavioral Health</u>		<u>Aperion Consulting, LLC</u>				34
35	V	01	<u>Dietician</u>	21,522	<u>Aperion Consulting, LLC</u>			(21,522)	35
36	V	06	<u>Project Manager</u>	13,673	<u>Aperion Consulting, LLC</u>			(13,673)	36
37	V								37
38	V								38
39	Total			\$ 103,170			\$ 49,618	\$ * (53,552)	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		1,791	\$	1,791
16	V	20	Fees, Subscriptions		Aperion Financial, LLC		266		266
17	V	21	Clerical & General		Aperion Financial, LLC		33,797		33,797
18	V	24	Seminars		Aperion Financial, LLC		26		26
19	V	25	Auto & Travel		Aperion Financial, LLC				
20	V	27	Emp. Ben. - Gen. Admin.		Aperion Financial, LLC		4,096		4,096
21	V	30	Depreciaton		Aperion Financial, LLC		112		112
22	V	32	Interest		Aperion Financial, LLC				
23	V	35	Equipment Rental		Aperion Financial, LLC		151		151
24	V	21	Clerical & General -IL Only		Aperion Financial, LLC		23,581		23,581
25	V	27	Emp. Ben. - Gen. Admin.- IL Only		Aperion Financial, LLC		2,912		2,912
26	V								
27	V								
28	V								
29	V								
30	V								
31	V								
32	V	19	Home Office Expense	167,502	Aperion Financial, LLC				(167,502)
33	V								
34	V								
35	V								
36	V								
37	V								
38	V								
39	Total			\$ 167,502			\$ 66,732	\$ *	(100,770)

* 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.

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	5	Utilities	\$	Chase Office, LLC		\$ 376	\$ 376	15
16	V	6	Repairs & Maintenance		Chase Office, LLC		598	598	16
17	V	3	Housekeeping		Chase Office, LLC		176	176	17
18	V	10	Medical Supplies		Chase Office, LLC		35	35	18
19	V	19	Professional Fees		Chase Office, LLC		686	686	19
20	V	20	Dues & Subscriptions		Chase Office, LLC		3	3	20
21	V	21	Office Expense		Chase Office, LLC		548	548	21
22	V	30	Depreciation		Chase Office, LLC		5,117	5,117	22
23	V	32	Interest Expense		Chase Office, LLC		1,277	1,277	23
24	V	33	Real Estate Taxes		Chase Office, LLC		1,000	1,000	24
25	V	35	Equipment Rental		Chase Office, LLC		468	468	25
26	V	34	Rent	30,000	Chase Office, LLC		93	(29,907)	26
27	V								27
28	V								28
29	V								29
30	V	19	Data Processing	3,500	EMSA PURCHASING GROUP		2,967	(533)	30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 33,500			\$ 13,343	\$ * (20,157)	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.

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	04	Laundry Services	\$ 68,028	EcoBrite Linen		\$ 68,028	\$	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			\$ 68,028			\$ 68,028	\$ *	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.

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	Payroll Services	\$ 16,657	ProPay HR LLC		\$ 12,841	\$ (3,816)	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			\$ 16,657			\$ 12,841	\$ * (3,816)	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.

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	39	Laboratory	\$ 8,139	Lifescan Labs of Illinois		\$ 3,505	\$ (4,634)	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			\$ 8,139			\$ 3,505	\$ * (4,634)	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	\$ 333,476	Renewal Rehab, LLC		\$ 282,547	\$ (50,929)	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			\$ 333,476			\$ 282,547	\$ * (50,929)	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.

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	26	Insurance	\$ 65,623	Aperion Incorporated Cell		\$ 65,623	\$	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			\$ 65,623			\$ 65,623	\$ *	39

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

Facility Name & ID Number Aperion Care Plum Grove # 0050484 Report Period Beginning: 01/01/20 Ending: 12/31/20

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	0.44	1.09%	Alloc. Salary	\$ 2,724	17-07	1
2	Jay Meystel	Relative	Clerical	0.00%	See Attached	0.44	1.09%	Alloc. Salary	641	21-07	2
3	Elisheva Adest	Relative	Clerical	0.00%	See Attached	0.30	1.09%	Alloc. Salary	338	21-07	3
4	David Berkowitz	Relative	Administrative	0.00%	See Attached	0.44	1.09%	Alloc. Salary	1,252	17-07	4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 4,955		13

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

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

Facility Name & ID Number Aperion Care Plum Grove# 0050484

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, Square Feet)	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference				Allocated Among	Allocated	in Column 6			
1	2	Food	Census/Direct Cost	65	\$ 4,717	\$	20,706	\$ 51	1
2	3	Housekeeping	Census/Direct Cost	65	1,663		20,706	18	2
3	6	Maintenance Salary	Census/Direct Cost	65	64,200	64,200	20,706	878	3
4	6	Repairs & Maintenance	Census/Direct Cost	65	5,009		20,706	55	4
5	7	Emp. Ben.-Gen. Serv. & Dietary	Census/Direct Cost	65	7,146		20,706	98	5
6	9	Medical Director	Census/Direct Cost	65	85,500		20,706	932	6
7	10	Salary - Nurse	Census/Direct Cost	65	386,855	386,855	20,706	2,423	7
8	11	Activities	Census/Direct Cost	65	912		20,706	10	8
9	15	Payroll Taxes / Group Insurance	Census/Direct Cost	65	43,060		20,706	270	9
10	17	Administrative Salaries	Census/Direct Cost	65	2,197,984	2,197,984	20,706	23,209	10
11	19	Professional Fees	Census/Direct Cost	65	381,984		20,706	4,163	11
12	20	Fees, Subscriptions	Census/Direct Cost	65	217,158		20,706	2,367	12
13	21	Clerical Salary	Census/Direct Cost	65	1,613,779	1,613,779	20,706	17,074	13
14	21	Clerical & General	Census/Direct Cost	65	59,611		20,706	650	14
15	24	Seminars	Census/Direct Cost	65	13,215		20,706	144	15
16	25	Auto & Travel	Census/Direct Cost	65	70,828		20,706	772	16
17	26	Insurance	Census/Direct Cost	65	29,094		20,706	317	17
18	27	Emp. Ben.-Gen. Admin.	Census/Direct Cost	65	433,479		20,706	4,584	18
19	30	Depreciaton	Census/Direct Cost	65	58,358		20,706	636	19
20	32	Interest	Census/Direct Cost	65	946,429		20,706	10,314	20
21	34	Rent	Census/Direct Cost	65	13,110		20,706	143	21
22	35	Auto Lease	Census/Direct Cost	65	59,876		20,706	653	22
23									23
24									24
25	TOTALS				\$ 6,693,967	\$ 4,262,818		\$ 69,761	25

Ending: 12/31/20

()

IL478-2471

Ending: 12/31/20

()

IL478-2471

Ending: 12/31/20

()

NO ☐IL478-2471

Ending: 12/31/20

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IL478-2471

Ending: 12/31/20

()

IL478-2471

Ending: 12/31/20

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

IL478-2471

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	Walker & Dunlop		X	Mortgage Payable			\$		\$	6,545,146					\$	199,299	1		
2																		2	
3																		3	
4																		4	
5																		5	
	Working Capital																		
6	First Midwest Bank		X	Line of Credit						749,744							30,037	6	
7	Insurance Policies		X														410	7	
8																		8	
9	TOTAL Facility Related						\$		\$	7,294,890					\$	229,746	9		
	B. Non-Facility Related*																		
10	Interest Income																(426)	10	
11	Interest Income - Bldg Co.																(634)	11	
12	Alloc from Aperion Care, Inc.																10,314	12	
13	Alloc from Chase Office, LLC																1,277	13	
14	TOTAL Non-Facility Related						\$		\$						\$	10,531	14		
15	TOTALS (line 9+line14)						\$		\$	7,294,890					\$	240,277	15		

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 23,119 Line # 36

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

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

FACILITY NAME Aperion Care Plum Grove COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050484

CONTACT PERSON REGARDING THIS REPORT Steven Lavenda

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

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

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

IMPORTANT NOTICE

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

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

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

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

FACILITY NAME Aperion Care Plum Grove COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050484

CONTACT PERSON REGARDING THIS REPORT Steven Lavenda

TELEPHONE () FAX #: ()

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.

B. Real Estate Tax Cost Allocations

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.)

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.

Page 10B

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

23,500

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

2

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		2009	\$ 120,000	1
2	Allocated from Chase Office LLC			643	2
3	TOTALS			\$ 120,643	3

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs

See Page 12A, Line 70 for total

Facility Name & ID Number Aperion Care Plum Grove

0050484

Report Period Beginning:

01/01/20

Ending:

12/31/20

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
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57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)		150,506			7,525	7,525	50,968	67
68	Related Party Allocations (Pages 12H & 12I)		39,992	2,822		1,859	(963)	7,916	68
69	Financial Statement Depreciation			96,544			(96,544)		69
70	TOTAL (lines 4 thru 69)		\$ 3,071,461	\$ 128,471		\$ 112,135	\$ (16,336)	\$ 1,155,645	70

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

Facility Name & ID Number Aperion Care Plum Grove

0050484

Report Period Beginning:

01/01/20

Ending:

12/31/20

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,071,461	\$ 128,471		\$ 112,135	\$ (16,336)	\$ 1,155,645	1
2	Pour Cement & Fix Sewer (11,566)	2017	11,359		20	568	568	2,272	2
3	New Hvac System - Rooftop Unit	2018	10,664		20	533	533	1,599	3
4	Replace Boiler Pump	2018	4,513		20	226	226	677	4
5	Two Built In Buffet Cabinets With Quartz Top	2019	3,000		20	150	150	300	5
6	Repair Gas Leak In Gas Piping	2019	3,576		20	179	179	358	6
7	New Security Cameras (\$3,095)	2020	2,763		20	138	138	138	7
8	Roof Canopy / Front Vestibule Overhang (\$53,288)	2020	50,095		20	2,505	2,505	2,505	8
9	South Door Frame, Door And Hardware Installation	2020	2,892		20	145	145	145	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)		\$ 3,160,323	\$ 128,471		\$ 116,579	\$ (11,892)	\$ 1,163,639	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 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,160,323	\$ 128,471		\$ 116,579	\$ (11,892)	\$ 1,163,639	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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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)		\$ 3,160,323	\$ 128,471		\$ 116,579	\$ (11,892)	\$ 1,163,639	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 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,160,323	\$ 128,471		\$ 116,579	\$ (11,892)	\$ 1,163,639	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,160,323	\$ 128,471		\$ 116,579	\$ (11,892)	\$ 1,163,639	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 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 3,160,323	\$ 128,471		\$ 116,579	\$ (11,892)	\$ 1,163,639	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
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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)		\$ 3,160,323	\$ 128,471		\$ 116,579	\$ (11,892)	\$ 1,163,639	34

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

Facility Name & ID Number Aperion Care Plum Grove

0050484

Report Period Beginning:

01/01/20

Ending:

12/31/20

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	2nd & 3rd Floor Bathrooms - Walls, tiling, floors	2012	35,250		20	1,763	1,763	15,864	9
10	Lobby Toilet Room - Flooring & Walls	2012	3,500		20	175	175	1,575	10
11	2nd Fl Bathrooms - New Toilets, Faucets, Ceramic Wall Tile	2015	19,591		20	980	980	5,879	11
12	2nd Fl Res Rms & Bathrms-Paint Walls, Window, Curtains	2015	39,022		20	1,951	1,951	11,706	12
13	Shower Rm-Floor Drain, Floor & Wall Tile, Toilet, Sinks	2015	17,132		20	857	857	5,141	13
14	Basement Dining Rm-Drywall, Sink Plumbing, Wallcovering	2015	36,011		20	1,801	1,801	10,805	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)		\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 50,968	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 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 50,968	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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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)		\$ 150,506	\$		\$ 7,525	\$ 7,525	\$ 50,968	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.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	5,786	148	20	148		655	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	325	52	20	16	(36)	162	9
10	Allocated from Aperion Care	2012	92	7	20	5	(2)	37	10
11	Allocated from Aperion Care	2013	39	5	20	2	(3)	14	11
12									12
13	Allocated from Chase Office LLC	2020	115		20	6	6	6	13
14	Allocated from Chase Office LLC	2019	2,947	134	20	147	14	295	14
15	Allocated from Chase Office LLC	2018	26	1	20	1	(0)	4	15
16	Allocated from Chase Office LLC	2017	1,339	327	20	67	(260)	268	16
17	Allocated from Chase Office LLC	2016	29,323	2,147	20	1,466	(681)	6,475	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)		\$ 39,992	\$ 2,822		\$ 1,859	\$ (963)	\$ 7,916	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 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 39,992	\$ 2,822		\$ 1,859	\$ (963)	\$ 7,916	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 39,992	\$ 2,822		\$ 1,859	\$ (963)	\$ 7,916	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 539,866	\$ 3,031	\$ 54,027	\$ 50,996	10	\$ 477,336	71
72	Current Year Purchases	4,489	19	450	431	10	450	72
73	Fully Depreciated Assets	40,226				10	40,226	73
74								74
75	TOTALS	\$ 584,581	\$ 3,050	\$ 54,477	\$ 51,427		\$ 518,012	75

D. Vehicle Costs. (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76		2009 GMC Savana	2009	\$ 47,683	\$	\$	\$	5	\$ 47,683
77		Alloc from Aperion Care, Inc.	2020	2,347	104	469	365	5	1,175
78									
79									
80	TOTALS			\$ 50,030	\$ 104	\$ 469	\$ 365		\$ 48,858

E. Summary of Care-Related Assets					1	2
		Reference			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)			\$	3,915,578
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	131,625
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	171,525
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	39,900
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	1,730,509

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)				
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
86		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92	Elevator Door/WanderGuard	\$ 2,700
93		
94		
95		\$ 2,700

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Alloc from Aperion Care, Inc.				143			5
6	Alloc from Chase Office, LLC				93			6
7	TOTAL				\$236			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: \$5,891
- Description: See Attached

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Aperion Care, Inc.		\$	\$653	17
18					18
19					19
20					20
21	TOTAL		\$	\$653	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

C. CONTRACTUAL INCOME

D. NUMBER OF CNAs TRAINED

		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)	\$			

COMPLETED

1. From this facility

2. From other facilities (f)

DROP-OUTS

1. From this facility

2. From other facilities (f)

TOTAL TRAINED

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 123,407	\$		\$ 123,407	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			25,987			25,987	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			187,326			187,326	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				92,296		92,296	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Attached						14,139		14,139	13
14	TOTAL			\$		\$ 336,720	\$ 106,435		\$ 443,155	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*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 505,313	\$ 945,632	1
2	Cash-Patient Deposits	518	518	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	664,447	664,447	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	55,729	55,729	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached		370,538	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,226,007	\$ 2,036,864	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		114,800	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	924,679	2,047,205	15
16	Equipment, at Historical Cost	471,450	844,682	16
17	Accumulated Depreciation (book methods)	(1,164,655)	(1,846,863)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached	3,858,951	5,593,138	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,090,425	\$ 6,752,962	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,316,432	\$ 8,789,826	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 636,477	\$ 636,477	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	749,744	749,744	29
30	Accrued Salaries Payable	227,659	227,659	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,005	7,005	31
32	Accrued Real Estate Taxes(Sch.IX-B)		400,800	32
33	Accrued Interest Payable	2,000	15,854	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached	417,375	417,375	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,040,260	\$ 2,454,914	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,545,146	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 6,545,146	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,040,260	\$ 9,000,060	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,276,172	\$ (210,234)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,316,432	\$ 8,789,826	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,631,848	1
2	Restatements (describe):		2
3	Bad Debt	(117,215)	3
4	Rounding	2	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,514,635	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(87,706)	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) Member Contributions	1,849,243	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,761,537	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 3,276,172	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number **Aperion Care Plum Grove**# **0050484**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	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 6,154,674	1
2	Discounts and Allowances for all Levels	(332,994)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,821,680	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	114,579	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 114,579	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	6,772	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	77	19
20	Radiology and X-Ray	27	20
21	Other Medical Services	3,798	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 10,674	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	426	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 426	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Attached</u>	720,988	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 720,988	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,668,347	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	903,505	31
32	Health Care	2,387,631	32
33	General Administration	1,589,592	33
	B. Capital Expense		
34	Ownership	1,276,348	34
	C. Ancillary Expense		
35	Special Cost Centers	447,398	35
36	Provider Participation Fee	151,579	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,756,053	40
41	Income before Income Taxes (line 30 minus line 40)**	(87,706)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (87,706)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 950,288	44
45	Private Pay - Net Inpatient Revenue	449,898	45
46	Medicare - Net Inpatient Revenue	1,704,901	46
47	Other-(specify) <u>Insurance</u>	314,169	47
48	Other-(specify) <u>Managed Care/PPHP/ISNP</u>	2,402,424	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,821,680	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. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,988	2,160	\$ 111,239	\$ 51.50	1
2	Assistant Director of Nursing					2
3	Registered Nurses	9,509	10,195	386,865	37.95	3
4	Licensed Practical Nurses	12,388	13,499	484,270	35.87	4
5	CNAs & Orderlies	42,073	45,877	876,050	19.10	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,188	2,419	48,462	20.03	8
9	Activity Director					9
10	Activity Assistants	3,778	4,109	84,203	20.49	10
11	Social Service Workers	4,024	4,320	109,985	25.46	11
12	Dietician					12
13	Food Service Supervisor	1,976	2,080	40,377	19.41	13
14	Head Cook	4,504	4,864	79,986	16.44	14
15	Cook Helpers/Assistants	7,854	8,311	115,944	13.95	15
16	Dishwashers					16
17	Maintenance Workers	1,971	2,114	46,077	21.80	17
18	Housekeepers	9,629	10,018	140,549	14.03	18
19	Laundry	1,149	1,326	18,514	13.96	19
20	Administrator	1,952	2,080	121,952	58.63	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,940	2,088	39,223	18.78	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)					33
34	TOTAL (lines 1 - 33)	106,923	115,460	\$ 2,703,696 *	\$ 23.42	34

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

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 21,522	01-03	35
36	Medical Director	Monthly	18,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	67,975	10-03	38
39	Pharmacist Consultant	Per Unit	8,424	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	17	866	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	17	\$ 116,787		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	33	1,471	10-03	52
53	TOTAL (lines 50 - 52)	33	\$ 1,471		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
John Shlack	Administrator	0	\$ 121,952
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 121,952
B. Administrative - Other			
Description			Amount
Management Fees - Aperion Care, Inc.			\$ 267,286
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 267,286
C. Professional Services			
Vendor/Payee	Type		Amount
Marcum LLP	Accounting		\$ 19,055
GCHMO	Liason Service		4,900
Personnel Planners	Unemployment Consulting		810
Interbuild	Energy Procurement		953
Skidelsky & Associates	R/E Tax Assessment		26,110
NRC Health Solutions	Data Processing		2,103
Pinnacle Financial Solutions	Financial Consultant		1,532
See Attached	Legal		6,251
Aperion Care, Inc.	Home Office Expense		10,731
Aperion Care, Financial	Home Office Expense		167,502
ProPay HR	Payroll Processing		16,657
See Supplemental Schedule			62,266
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 318,870
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 92,154
Unemployment Compensation Insurance			11,466
FICA Taxes			206,832
Employee Health Insurance			102,097
Employee Meals			2,601
Illinois Municipal Retirement Fund (IMRF)*			
401K Expense			16,608
Employee Physicals			640
Other Employee Benefits			16,960
TOTAL (agree to Schedule V, line 22, col.8)			\$ 449,358
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$ 3,980
Advertising: Employee Recruitment			1,852
Health Care Worker Background Check (Indicate # of checks performed 45)			452
Patient Background Checks 25			252
Dues & Subscriptions			10,085
Licenses & Fees			1,045
See Supplemental Schedule			2,653
Less: Public Relations Expense		(	)
Non-allowable advertising		(	)
Yellow page advertising		(	)
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 20,319
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			
Seminar Expense			622
See Supplemental Schedule			256
Entertainment Expense		(	)
(agree to Sch. V, line 24, col. 8)			
TOTAL			\$ 878

*** Attach copy of IMRF notifications**

****See instructions.**

Facility Name & ID Number Aperion Care Plum Grove	STATE OF ILLINOIS # 0050484	Report Period Beginning: 01/01/20	Ending: 12/31/20
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XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? Yes
 If YES, give association name and amount. HCCI - \$11,280

(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. \$ 22,455 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. \$ 151,579
 This amount is to be recorded on line 42 of Schedule V.

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

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

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

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 2,601 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? No
 e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
 f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A

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

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