

|  |  |             |  |  |  |  |  |
|--|--|-------------|--|--|--|--|--|
|  |  | 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: 0054817

Facility Name: Aperion Care West Chicago

Address: 201 West North Ave West Chicago 60185  
Number City Zip Code

County: Dupage

Telephone Number: (630) 876-8100 Fax # (630) 876-8108

HFS ID Number:

Date of Initial License for Current Owners: 11/1/2017

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT  
☐ Charitable Corp.  
☐ Trust  
IRS Exemption Code

☒ PROPRIETARY  
☐ Individual  
☐ Partnership  
☐ Corporation  
☐ "Sub-S" Corp.  
☒ Limited Liability Co.  
☐ Trust  
☐ Other

☐ GOVERNMENTAL  
☐ State  
☐ County  
☐ Other

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

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

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

Officer or Administrator of Provider

(Signed) \_\_\_\_\_ (Date) \_\_\_\_\_  
(Type or Print Name) \_\_\_\_\_  
(Title) \_\_\_\_\_

Paid Preparer

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

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

Facility Name & ID Number Aperion Care West Chicago# 0054817

Report Period Beginning:

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

## III. STATISTICAL DATA

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

|   | 1                                        | 2                           | 3                               | 4                                            |   |
|---|------------------------------------------|-----------------------------|---------------------------------|----------------------------------------------|---|
|   | Beds at<br>Beginning of<br>Report Period | Licensure<br>Level of Care  | Beds at End of<br>Report Period | Licensed<br>Bed Days During<br>Report Period |   |
| 1 | <u>213</u>                               | Skilled (SNF)               | <u>213</u>                      | <u>77,958</u>                                | 1 |
| 2 |                                          | Skilled Pediatric (SNF/PED) |                                 |                                              | 2 |
| 3 |                                          | Intermediate (ICF)          |                                 |                                              | 3 |
| 4 |                                          | Intermediate/DD             |                                 |                                              | 4 |
| 5 |                                          | Sheltered Care (SC)         |                                 |                                              | 5 |
| 6 |                                          | ICF/DD 16 or Less           |                                 |                                              | 6 |
| 7 | <u>213</u>                               | TOTALS                      | <u>213</u>                      | <u>77,958</u>                                | 7 |

## B. Census-For the entire report period.

|    | 1<br>Level of Care | 2 3 4 5<br>Patient Days by Level of Care and Primary Source of Payment |              |              |               |    |
|----|--------------------|------------------------------------------------------------------------|--------------|--------------|---------------|----|
|    |                    | Medicaid<br>Recipient                                                  | Private Pay  | Other        | Total         |    |
| 8  | SNF                | <u>69,964</u>                                                          | <u>2,584</u> | <u>2,314</u> | <u>74,862</u> | 8  |
| 9  | SNF/PED            |                                                                        |              |              |               | 9  |
| 10 | ICF                |                                                                        |              |              |               | 10 |
| 11 | ICF/DD             |                                                                        |              |              |               | 11 |
| 12 | SC                 |                                                                        |              |              |               | 12 |
| 13 | DD 16 OR LESS      |                                                                        |              |              |               | 13 |
| 14 | TOTALS             | <u>69,964</u>                                                          | <u>2,584</u> | <u>2,314</u> | <u>74,862</u> | 14 |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 96.03%

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

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

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location?

Date started

11/1/2017

J. Was the facility purchased or leased after January 1, 1978?

YES ☒

Date

11/1/2017NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified

213

and days of care provided

1,320

Medicare Intermediary

National Government Services

## IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH\* ☐CASH\* ☐

Is your fiscal year identical to your tax year?

YES ☒NO ☐

Tax Year:

12/31/2020

Fiscal Year:

12/31/2020

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

Facility Name & ID Number      Aperion Care West Chicago      #      0054817      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                                                          | 372,795                  | 40,573        | 21,522     | 434,890    |                            | 434,890                    | 12,366                | 447,256                |                  |    | 1   |
| 2   | Food Purchase                                                    |                          | 439,100       |            | 439,100    |                            | 439,100                    | 34                    | 439,134                |                  |    | 2   |
| 3   | Housekeeping                                                     | 257,920                  | 135,836       |            | 393,756    |                            | 393,756                    | 701                   | 394,457                |                  |    | 3   |
| 4   | Laundry                                                          | 40                       | 22,969        |            | 23,009     |                            | 23,009                     |                       | 23,009                 |                  |    | 4   |
| 5   | Heat and Other Utilities                                         |                          |               | 275,016    | 275,016    |                            | 275,016                    | (12,592)              | 262,424                |                  |    | 5   |
| 6   | Maintenance                                                      | 112,666                  | 44,913        | 135,375    | 292,954    |                            | 292,954                    | (15,683)              | 277,271                |                  |    | 6   |
| 7   | Other (specify):*                                                |                          |               |            |            |                            |                            | 4,764                 | 4,764                  |                  |    | 7   |
| 8   | <b>TOTAL General Services</b>                                    | 743,421                  | 683,391       | 431,913    | 1,858,725  |                            | 1,858,725                  | (10,409)              | 1,848,316              |                  |    | 8   |
|     | <b>B. Health Care and Programs</b>                               |                          |               |            |            |                            |                            |                       |                        |                  |    |     |
| 9   | Medical Director                                                 |                          |               | 9,000      | 9,000      |                            | 9,000                      | 3,369                 | 12,369                 |                  |    | 9   |
| 10  | Nursing and Medical Records                                      | 3,118,744                | 326,932       | 97,269     | 3,542,945  |                            | 3,542,945                  | 54,696                | 3,597,641              |                  |    | 10  |
| 10a | Therapy                                                          | 203,944                  | 821           |            | 204,765    |                            | 204,765                    |                       | 204,765                |                  |    | 10a |
| 11  | Activities                                                       | 216,927                  | 9,529         | 136        | 226,592    |                            | 226,592                    | 36                    | 226,628                |                  |    | 11  |
| 12  | Social Services                                                  | 609,284                  |               | 6,314      | 615,598    |                            | 615,598                    |                       | 615,598                |                  |    | 12  |
| 13  | CNA Training                                                     |                          |               |            |            |                            |                            |                       |                        |                  |    | 13  |
| 14  | Program Transportation                                           |                          |               | 50         | 50         |                            | 50                         |                       | 50                     |                  |    | 14  |
| 15  | Other (specify):*                                                |                          |               |            |            |                            |                            | 14,038                | 14,038                 |                  |    | 15  |
| 16  | <b>TOTAL Health Care and Programs</b>                            | 4,148,899                | 337,282       | 112,769    | 4,598,950  |                            | 4,598,950                  | 72,139                | 4,671,089              |                  |    | 16  |
|     | <b>C. General Administration</b>                                 |                          |               |            |            |                            |                            |                       |                        |                  |    |     |
| 17  | Administrative                                                   | 123,146                  |               | 665,834    | 788,980    |                            | 788,980                    | (581,921)             | 207,059                |                  |    | 17  |
| 18  | Directors Fees                                                   |                          |               |            |            |                            |                            |                       |                        |                  |    | 18  |
| 19  | Professional Services                                            |                          |               | 562,487    | 562,487    | (19,140)                   | 543,347                    | (341,604)             | 201,743                |                  |    | 19  |
| 20  | Dues, Fees, Subscriptions & Promotions                           |                          |               | 58,241     | 58,241     |                            | 58,241                     | (14,452)              | 43,789                 |                  |    | 20  |
| 21  | Clerical & General Office Expenses                               | 228,860                  |               | 151,090    | 379,950    |                            | 379,950                    | 167,067               | 547,017                |                  |    | 21  |
| 22  | Employee Benefits & Payroll Taxes                                |                          |               | 713,181    | 713,181    |                            | 713,181                    |                       | 713,181                |                  |    | 22  |
| 23  | Inservice Training & Education                                   |                          |               |            |            |                            |                            |                       |                        |                  |    | 23  |
| 24  | Travel and Seminar                                               |                          |               | 3,076      | 3,076      |                            | 3,076                      | 928                   | 4,004                  |                  |    | 24  |
| 25  | Other Admin. Staff Transportation                                |                          |               | 253        | 253        |                            | 253                        | 2,815                 | 3,068                  |                  |    | 25  |
| 26  | Insurance-Prop.Liab.Malpractice                                  |                          |               | 161,694    | 161,694    |                            | 161,694                    | 1,146                 | 162,840                |                  |    | 26  |
| 27  | Other (specify):*                                                |                          |               |            |            |                            |                            | 41,910                | 41,910                 |                  |    | 27  |
| 28  | <b>TOTAL General Administration</b>                              | 352,006                  |               | 2,315,856  | 2,667,862  | (19,140)                   | 2,648,722                  | (724,112)             | 1,924,610              |                  |    | 28  |
| 29  | <b>TOTAL Operating Expense<br/>(sum of lines 8, 16 &amp; 28)</b> | 5,244,326                | 1,020,673     | 2,860,538  | 9,125,537  | (19,140)                   | 9,106,397                  | (662,382)             | 8,444,015              |                  |    | 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                                   |                         |           | 85,410    | 85,410     |                   | 85,410             | (2,831)      | 82,579         |                  |    | 30 |
| 31 | Amortization of Pre-Op. & Org.                 |                         |           |           |            |                   |                    |              |                |                  |    | 31 |
| 32 | Interest                                       |                         |           | 35,921    | 35,921     |                   | 35,921             | 41,349       | 77,270         |                  |    | 32 |
| 33 | Real Estate Taxes                              |                         |           | 289,946   | 289,946    | 19,140            | 309,086            | 3,615        | 312,701        |                  |    | 33 |
| 34 | Rent-Facility & Grounds                        |                         |           | 1,641,969 | 1,641,969  |                   | 1,641,969          | (11,147)     | 1,630,822      |                  |    | 34 |
| 35 | Rent-Equipment & Vehicles                      |                         |           | 18,564    | 18,564     |                   | 18,564             | 4,596        | 23,160         |                  |    | 35 |
| 36 | Other (specify):*                              |                         |           | 1,770     | 1,770      |                   | 1,770              | (1,770)      | (0)            |                  |    | 36 |
| 37 | TOTAL Ownership                                |                         |           | 2,073,580 | 2,073,580  | 19,140            | 2,092,720          | 33,813       | 2,126,533      |                  |    | 37 |
|    | Ancillary Expense                              |                         |           |           |            |                   |                    |              |                |                  |    |    |
|    | E. Special Cost Centers                        |                         |           |           |            |                   |                    |              |                |                  |    |    |
| 38 | Medically Necessary Transportation             |                         |           |           |            |                   |                    |              |                |                  |    | 38 |
| 39 | Ancillary Service Centers                      |                         | 135,283   | 323,218   | 458,501    |                   | 458,501            | (49,356)     | 409,145        |                  |    | 39 |
| 40 | Barber and Beauty Shops                        |                         |           |           |            |                   |                    |              |                |                  |    | 40 |
| 41 | Coffee and Gift Shops                          |                         |           |           |            |                   |                    |              |                |                  |    | 41 |
| 42 | Provider Participation Fee                     |                         |           | 562,890   | 562,890    |                   | 562,890            |              | 562,890        |                  |    | 42 |
| 43 | Other (specify):*                              |                         |           | 3,365     | 3,365      |                   | 3,365              | (3,365)      | (0)            |                  |    | 43 |
| 44 | TOTAL Special Cost Centers                     |                         | 135,283   | 889,473   | 1,024,756  |                   | 1,024,756          | (52,722)     | 972,034        |                  |    | 44 |
| 45 | GRAND TOTAL COST<br>(sum of lines 29, 37 & 44) | 5,244,326               | 1,155,956 | 5,823,591 | 12,223,873 |                   | 12,223,873         | (681,291)    | 11,542,582     |                  |    | 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<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                        | (13,951)     | 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                                  | (24,436)     | 30                  |                      | 9  |
| 10 | Interest and Other Investment Income                           | (557)        | 32                  |                      | 10 |
| 11 | Discounts, Allowances, Rebates & Refunds                       |              |                     |                      | 11 |
| 12 | Non-Working Officer's or Owner's Salary                        |              |                     |                      | 12 |
| 13 | Sales Tax                                                      | (152)        | 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                                            | (47)         | 21                  |                      | 18 |
| 19 | Entertainment                                                  |              |                     |                      | 19 |
| 20 | Contributions                                                  | (4,200)      | 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                                                       | (103,858)    | 21                  |                      | 24 |
| 25 | Fund Raising, Advertising and Promotional                      |              |                     |                      | 25 |
| 26 | Income Taxes and Illinois Personal<br>Property Replacement Tax |              |                     |                      | 26 |
| 27 | CNA Training for Non-Employees                                 |              |                     |                      | 27 |
| 28 | Yellow Page Advertising                                        |              |                     |                      | 28 |
| 29 | Other-Attach Schedule                                          | (45,333)     |                     |                      | 29 |
| 30 | SUBTOTAL (A): (Sum of lines 1-29)                              | \$ (192,533) |                     | \$                   | 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<br>Amount  | 2<br>Reference |    |
|----|--------------------------------------------------------------|--------------|----------------|----|
| 31 | Non-Paid Workers-Attach Schedule*                            | \$           |                | 31 |
| 32 | Donated Goods-Attach Schedule*                               |              |                | 32 |
| 33 | Amortization of Organization &<br>Pre-Operating Expense      |              |                | 33 |
| 34 | Adjustments for Related Organization<br>Costs (Schedule VII) | (488,758)    |                | 34 |
| 35 | Other- Attach Schedule                                       |              |                | 35 |
| 36 | SUBTOTAL (B): (sum of lines 31-35)                           | \$ (488,758) |                | 36 |
| 37 | (sum of SUBTOTALS<br>TOTAL ADJUSTMENTS (A) and (B) )         | \$ (681,291) |                | 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 | TOTAL (C): (sum of lines 38-46) |          |         | \$          |                | 47 |

| NON-ALLOWABLE EXPENSES |                              | Amount     | Sch. V Line<br>Reference |    |
|------------------------|------------------------------|------------|--------------------------|----|
| 1                      | Non-Allowable Legal          | \$ (2,944) | 19                       | 1  |
| 2                      | Credit Card Processing       | (643)      | 21                       | 2  |
| 3                      | Advertising/Marketing        | (2,378)    | 43                       | 3  |
| 4                      | Promotional Products         | (987)      | 43                       | 4  |
| 5                      | Bank Charges                 | (743)      | 21                       | 5  |
| 6                      | Theft & Damage Loss          | (2,090)    | 21                       | 6  |
| 7                      | Amortization                 | (1,770)    | 36                       | 7  |
| 8                      | Additional R&M               | 4,435      | 6                        | 8  |
| 9                      | PAC Dues                     | (19,844)   | 20                       | 9  |
| 10                     | Prior Year Professional Fees | (532)      | 19                       | 10 |
| 11                     | Capitalized R&M              | (17,837)   | 6                        | 11 |
| 12                     |                              |            |                          | 12 |
| 13                     |                              |            |                          | 13 |
| 14                     |                              |            |                          | 14 |
| 15                     |                              |            |                          | 15 |
| 16                     |                              |            |                          | 16 |
| 17                     |                              |            |                          | 17 |
| 18                     |                              |            |                          | 18 |
| 19                     |                              |            |                          | 19 |
| 20                     |                              |            |                          | 20 |
| 21                     |                              |            |                          | 21 |
| 22                     |                              |            |                          | 22 |
| 23                     |                              |            |                          | 23 |
| 24                     |                              |            |                          | 24 |
| 25                     |                              |            |                          | 25 |
| 26                     |                              |            |                          | 26 |
| 27                     |                              |            |                          | 27 |
| 28                     |                              |            |                          | 28 |
| 29                     |                              |            |                          | 29 |
| 30                     |                              |            |                          | 30 |
| 31                     |                              |            |                          | 31 |
| 32                     |                              |            |                          | 32 |
| 33                     |                              |            |                          | 33 |
| 34                     |                              |            |                          | 34 |
| 35                     |                              |            |                          | 35 |
| 36                     |                              |            |                          | 36 |
| 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                        | (45,333)   |                          | 49 |



STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care West Chicago

# 0054817

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                                             |           |      |           | 12,366  |           |       |         |      |       |      |      | 12,366            | 1   |
| 2   | Food Purchase                                       | (152)     |      | 186       |         |           |       |         |      |       |      |      | 34                | 2   |
| 3   | Housekeeping                                        |           |      | 66        |         |           | 636   |         |      |       |      |      | 701               | 3   |
| 4   | Laundry                                             |           |      |           |         |           |       |         |      |       |      |      |                   | 4   |
| 5   | Heat and Other Utilities                            | (13,951)  |      |           |         |           | 1,359 |         |      |       |      |      | (12,592)          | 5   |
| 6   | Maintenance                                         | (13,402)  |      | 3,372     | (7,815) |           | 2,163 |         |      |       |      |      | (15,683)          | 6   |
| 7   | Other (specify):*                                   |           |      | 353       | 4,411   |           |       |         |      |       |      |      | 4,764             | 7   |
| 8   | TOTAL General Services                              | (27,505)  |      | 3,976     | 8,962   |           | 4,158 |         |      |       |      |      | (10,409)          | 8   |
|     | B. Health Care and Programs                         |           |      |           |         |           |       |         |      |       |      |      |                   |     |
| 9   | Medical Director                                    |           |      | 3,369     |         |           |       |         |      |       |      |      | 3,369             | 9   |
| 10  | Nursing and Medical Records                         |           |      | 8,761     | 45,809  |           | 127   |         |      |       |      |      | 54,696            | 10  |
| 10a | Therapy                                             |           |      |           |         |           |       |         |      |       |      |      |                   | 10a |
| 11  | Activities                                          |           |      | 36        |         |           |       |         |      |       |      |      | 36                | 11  |
| 12  | Social Services                                     |           |      |           |         |           |       |         |      |       |      |      |                   | 12  |
| 13  | CNA Training                                        |           |      |           |         |           |       |         |      |       |      |      |                   | 13  |
| 14  | Program Transportation                              |           |      |           |         |           |       |         |      |       |      |      |                   | 14  |
| 15  | Other (specify):*                                   |           |      | 975       | 13,063  |           |       |         |      |       |      |      | 14,038            | 15  |
| 16  | TOTAL Health Care and Programs                      |           |      | 13,141    | 58,872  |           | 127   |         |      |       |      |      | 72,139            | 16  |
|     | C. General Administration                           |           |      |           |         |           |       |         |      |       |      |      |                   |     |
| 17  | Administrative                                      |           |      | (581,921) |         |           |       |         |      |       |      |      | (581,921)         | 17  |
| 18  | Directors Fees                                      |           |      |           |         |           |       |         |      |       |      |      |                   | 18  |
| 19  | Professional Services                               | (3,476)   |      | 57,473    | 5,078   | (394,345) | 2,481 | (8,175) |      | (639) |      |      | (341,604)         | 19  |
| 20  | Fees, Subscriptions & Promotions                    | (24,044)  |      | 8,556     | 63      | 963       | 10    |         |      |       |      |      | (14,452)          | 20  |
| 21  | Clerical & General Office Expenses                  | (107,380) |      | 64,081    | 934     | 207,451   | 1,981 |         |      |       |      |      | 167,067           | 21  |
| 22  | Employee Benefits & Payroll Taxes                   |           |      |           |         |           |       |         |      |       |      |      |                   | 22  |
| 23  | Inservice Training & Education                      |           |      |           |         |           |       |         |      |       |      |      |                   | 23  |
| 24  | Travel and Seminar                                  |           |      | 521       | 311     | 96        |       |         |      |       |      |      | 928               | 24  |
| 25  | Other Admin. Staff Transportation                   |           |      | 2,791     | 24      |           |       |         |      |       |      |      | 2,815             | 25  |
| 26  | Insurance-Prop.Liab.Malpractice                     |           |      | 1,146     |         |           |       |         |      |       |      |      | 1,146             | 26  |
| 27  | Other (specify):*                                   |           |      | 16,574    |         | 25,336    |       |         |      |       |      |      | 41,910            | 27  |
| 28  | TOTAL General Administration                        | (134,900) |      | (430,780) | 6,410   | (160,499) | 4,471 | (8,175) |      | (639) |      |      | (724,112)         | 28  |
| 29  | TOTAL Operating Expense<br>(sum of lines 8,16 & 28) | (162,405) |      | (413,663) | 74,244  | (160,499) | 8,755 | (8,175) |      | (639) |      |      | (662,382)         | 29  |



STATE OF ILLINOIS

Summary B

Facility Name & ID Number      Aperion Care West Chicago      #      0054817      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                       | (24,436)  |      | 2,299     | 397    | 407       | 18,502   |         |          |       |       |      | (2,831)           | 30 |
| 31 | Amortization of Pre-Op. & Org.     |           |      |           |        |           |          |         |          |       |       |      |                   | 31 |
| 32 | Interest                           | (557)     |      | 37,290    |        |           | 4,615    |         |          |       |       |      | 41,349            | 32 |
| 33 | Real Estate Taxes                  |           |      |           |        |           | 3,615    |         |          |       |       |      | 3,615             | 33 |
| 34 | Rent-Facility & Grounds            |           |      | 517       |        |           | (11,663) |         |          |       |       |      | (11,147)          | 34 |
| 35 | Rent-Equipment & Vehicles          |           |      | 2,359     |        | 546       | 1,691    |         |          |       |       |      | 4,596             | 35 |
| 36 | Other (specify):*                  | (1,770)   |      |           |        |           |          |         |          |       |       |      | (1,770)           | 36 |
| 37 | TOTAL Ownership                    | (26,763)  |      | 42,465    | 397    | 953       | 16,760   |         |          |       |       |      | 33,813            | 37 |
|    | Ancillary Expense                  |           |      |           |        |           |          |         |          |       |       |      |                   |    |
|    | E. Special Cost Centers            |           |      |           |        |           |          |         |          |       |       |      |                   |    |
| 38 | Medically Necessary Transportation |           |      |           |        |           |          |         |          |       |       |      |                   | 38 |
| 39 | Ancillary Service Centers          |           |      |           |        |           |          |         | (49,143) |       | (213) |      | (49,356)          | 39 |
| 40 | Barber and Beauty Shops            |           |      |           |        |           |          |         |          |       |       |      |                   | 40 |
| 41 | Coffee and Gift Shops              |           |      |           |        |           |          |         |          |       |       |      |                   | 41 |
| 42 | Provider Participation Fee         |           |      |           |        |           |          |         |          |       |       |      |                   | 42 |
| 43 | Other (specify):*                  | (3,365)   |      |           |        |           |          |         |          |       |       |      | (3,365)           | 43 |
| 44 | TOTAL Special Cost Centers         | (3,365)   |      |           |        |           |          |         | (49,143) |       | (213) |      | (52,722)          | 44 |
|    | GRAND TOTAL COST                   |           |      |           |        |           |          |         |          |       |       |      |                   |    |
| 45 | (sum of lines 29, 37 & 44)         | (192,533) |      | (371,197) | 74,641 | (159,546) | 25,516   | (8,175) | (49,143) | (639) | (213) |      | (681,291)         | 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<br>OWNERS             |             | 2<br>RELATED NURSING HOMES |      | 3<br>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     |      |                           | \$     |                                |                      | \$                                     | \$                                                     | 1  |
| 2          | V     |      |                           |        |                                |                      |                                        |                                                        | 2  |
| 3          | V     |      |                           |        |                                |                      |                                        |                                                        | 3  |
| 4          | V     |      |                           |        |                                |                      |                                        |                                                        | 4  |
| 5          | V     |      |                           |        |                                |                      |                                        |                                                        | 5  |
| 6          | V     |      |                           |        |                                |                      |                                        |                                                        | 6  |
| 7          | V     |      |                           |        |                                |                      |                                        |                                                        | 7  |
| 8          | V     |      |                           |        |                                |                      |                                        |                                                        | 8  |
| 9          | V     |      |                           |        |                                |                      |                                        |                                                        | 9  |
| 10         | V     |      |                           |        |                                |                      |                                        |                                                        | 10 |
| 11         | V     |      |                           |        |                                |                      |                                        |                                                        | 11 |
| 12         | V     |      |                           |        |                                |                      |                                        |                                                        | 12 |
| 13         | V     |      |                           |        |                                |                      |                                        |                                                        | 13 |
| 14         | Total |      |                           | \$     |                                |                      | \$                                     | \$ *                                                   | 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  | Yosef Meystel Delta Trust             | 15.00%      | Aperion Care Bradley         | Bradley         | Aperion Care Demotte                 | Demotte, IN       | ALF                 | 1  |
| 2  | David Berkowitz Delta Trust           | 15.00%      | Aperion Care Bridgeport      | Bridgeport      | Aperion Care, Inc.                   | Lincolnwood       | Corporate Manager   | 2  |
| 3  | David A. Berkowitz Revocable Trust    | 30.00%      | Aperion Care Burbank         | Burbank         | Aperion Consulting, LLC              | Lincolnwood       | Consulting Co.      | 3  |
| 4  | Declaration of Trust of Yosef Meystel | 30.00%      | Aperion Care Capitol         | Capitol         | Aperion Estates Peru                 | Peru, IN          | ALF                 | 4  |
| 5  | Steven Turofsky                       | 1.50%       | Aperion Care Chicago Heights | Chicago Heights | Aperion Financial, LLC               | Lincolnwood       | Bookkeeping         | 5  |
| 6  | Frederick S Frankel Trust             | 1.50%       | Aperion Care Demotte         | Demotte,IN      | Aperion Incorporated Cell            | Burlington, VT    | Insurance           | 6  |
| 7  | Naftali Wilhelm                       | 1.50%       | Aperion Care Dolton          | Dolton          | Benton Harbor Property, LLC          | Benton Harbor, MI | Building Co.        | 7  |
| 8  | Jennifer Spector                      | 1.50%       | Aperion Care Elgin           | Elgin           | Chase Office, LLC                    | Lincolnwood       | Building Co.        | 8  |
| 9  | 257 Ltd                               | 1.34%       | Aperion Care Evanston        | Evanston        | Concerto Dialysis                    | Lincolnwood       | Dialysis            | 9  |
| 10 | 1219 Ltd                              | 1.33%       | Aperion Care Fairfield       | Fairfield       | Eco-Brite Linen                      | Skokie            | Laundry             | 10 |
| 11 | 42170 Ltd                             | 1.33%       | Aperion Care Forest Park     | Forest Park     | Elevate Care, Inc.                   | Skokie            | Consutling          | 11 |
| 12 |                                       |             | Aperion Care Glenwood        | Glenwood        | EMSA Purchasing Group                | Lincolnwood       | Purchasing          | 12 |
| 13 |                                       |             | Aperion Care Highwood        | Highwood        | Interbuild Construction              | Chicago           | Bldg Improvements   | 13 |
| 14 |                                       |             | Aperion Care International   | Chicago         | Lifescan Labs of Illinois, LLC       | Skokie            | Laboratory          | 14 |
| 15 |                                       |             | Aperion Care Jacksonville    | Jacksonville    | OnTray, LLC                          | Lincolnwood       | Kitchen Management  | 15 |
| 16 |                                       |             | Aperion Care Kokomo          | Kokomo, IN      | Pointe Group Care, LLC               | Boston, MA        | Bookkeeping         | 16 |
| 17 |                                       |             | Aperion Care Litchfield      | Litchfield      | Pointe Property, LLC                 | Boston, MA        | Property Management | 17 |
| 18 |                                       |             | Aperion Care Marion          | Marion, IN      | PropayHR                             | Evanston          | Payroll Services    | 18 |
| 19 |                                       |             | Aperion Care Marseilles      | Marseilles      | Renewal Rehab, LLC                   | Lincolnwood       | Therapy Services    | 19 |
| 20 |                                       |             | Aperion Care Mascoutah       | Mascoutah       | San Antonio Property, LLC            | San Antonio, TX   | Building Co.        | 20 |
| 21 |                                       |             | Aperion Care Midlothian      | Midlothian      |                                      |                   |                     | 21 |
| 22 |                                       |             | Aperion Care Morton Villa    | Morton          |                                      |                   |                     | 22 |
| 23 |                                       |             | Aperion Care Oak Lawn        | Oak Lawn        |                                      |                   |                     | 23 |
| 24 |                                       |             | Aperion Care Peoria Heights  | Peoria Heights  |                                      |                   |                     | 24 |
| 25 |                                       |             | Aperion Care Peru            | Peru, IN        |                                      |                   |                     | 25 |
| 26 |                                       |             | Aperion Care Plum Grove      | Palatine        |                                      |                   |                     | 26 |
| 27 |                                       |             | Aperion Care Princeton       | Princeton       |                                      |                   |                     | 27 |
| 28 |                                       |             | Aperion Care Spring Valley   | Spring Valley   |                                      |                   |                     | 28 |
| 29 |                                       |             | Aperion Care Springfield     | Springfield     |                                      |                   |                     | 29 |
| 30 |                                       |             | Aperion Care St. Elmo        | St. Elmo        |                                      |                   |                     | 30 |

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 Tolleston Park   | Gary, IN          |                                      |      |                  | 1  |
| 2  |             |             | Aperion Care Toluca           | Toluca            |                                      |      |                  | 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.             |                      | \$ 186                                 | \$ 186                                                 | 15 |
| 16         | V     | 3    | Housekeeping                    |            | Aperion Care, Inc.             |                      | 66                                     | 66                                                     | 16 |
| 17         | V     | 6    | Maintenance Salary              |            | Aperion Care, Inc.             |                      | 3,175                                  | 3,175                                                  | 17 |
| 18         | V     | 6    | Repairs & Maintenance           |            | Aperion Care, Inc.             |                      | 197                                    | 197                                                    | 18 |
| 19         | V     | 7    | Emp. Ben.-Gen. Serv. & Dietary  |            | Aperion Care, Inc.             |                      | 353                                    | 353                                                    | 19 |
| 20         | V     | 9    | Medical Director                |            | Aperion Care, Inc.             |                      | 3,369                                  | 3,369                                                  | 20 |
| 21         | V     | 10   | Salary - Nurse                  |            | Aperion Care, Inc.             |                      | 8,761                                  | 8,761                                                  | 21 |
| 22         | V     | 11   | Activities                      |            | Aperion Care, Inc.             |                      | 36                                     | 36                                                     | 22 |
| 23         | V     | 15   | Payroll Taxes / Group Insurance |            | Aperion Care, Inc.             |                      | 975                                    | 975                                                    | 23 |
| 24         | V     | 17   | Administrative Salaries         |            | Aperion Care, Inc.             |                      | 83,913                                 | 83,913                                                 | 24 |
| 25         | V     | 19   | Professional Fees               |            | Aperion Care, Inc.             |                      | 15,051                                 | 15,051                                                 | 25 |
| 26         | V     | 20   | Fees, Subscriptions             |            | Aperion Care, Inc.             |                      | 8,556                                  | 8,556                                                  | 26 |
| 27         | V     | 21   | Clerical Salary                 |            | Aperion Care, Inc.             |                      | 61,732                                 | 61,732                                                 | 27 |
| 28         | V     | 21   | Clerical & General              |            | Aperion Care, Inc.             |                      | 2,349                                  | 2,349                                                  | 28 |
| 29         | V     | 24   | Seminars                        |            | Aperion Care, Inc.             |                      | 521                                    | 521                                                    | 29 |
| 30         | V     | 25   | Auto & Travel                   |            | Aperion Care, Inc.             |                      | 2,791                                  | 2,791                                                  | 30 |
| 31         | V     | 26   | Insurance                       |            | Aperion Care, Inc.             |                      | 1,146                                  | 1,146                                                  | 31 |
| 32         | V     | 27   | Emp. Ben.-Gen. Admin.           |            | Aperion Care, Inc.             |                      | 16,574                                 | 16,574                                                 | 32 |
| 33         | V     | 30   | Depreciaiton                    |            | Aperion Care, Inc.             |                      | 2,299                                  | 2,299                                                  | 33 |
| 34         | V     | 32   | Interest                        |            | Aperion Care, Inc.             |                      | 37,290                                 | 37,290                                                 | 34 |
| 35         | V     | 34   | Rent                            |            | Aperion Care, Inc.             |                      | 517                                    | 517                                                    | 35 |
| 36         | V     | 35   | Auto Lease                      |            | Aperion Care, Inc.             |                      | 2,359                                  | 2,359                                                  | 36 |
| 37         | V     | 17   | Management Fee                  | 665,834    | Aperion Care, Inc.             |                      |                                        | (665,834)                                              | 37 |
| 38         | V     | 19   | Home Office                     | (42,422)   | Aperion Care, Inc.             |                      |                                        | 42,422                                                 | 38 |
| 39         | Total |      |                                 | \$ 623,412 |                                |                      | \$ 252,214                             | \$ * (371,197)                                         | 39 |

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

| 1          |       | 2    | 3 Cost Per General Ledger        | 4          | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference:                                          |    |
|------------|-------|------|----------------------------------|------------|--------------------------------|----------------------|----------------------------------------|--------------------------------------------------------|----|
| Schedule V |       | Line | Item                             | Amount     | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 15         | V     | 1    | Dietician Salary - Illinois Only | \$         | Aperion Consulting, LLC        |                      | \$ 33,888                              | \$ 33,888                                              | 15 |
| 16         | V     | 6    | Maintenance Salary-Illinois Only |            | Aperion Consulting, LLC        |                      | 5,736                                  | 5,736                                                  | 16 |
| 17         | V     | 6    | Repairs & Maintenance            |            | Aperion Consulting, LLC        |                      | 122                                    | 122                                                    | 17 |
| 18         | V     | 7    | Emp. Ben.-Gen. Serv. -Illinois   |            | Aperion Consulting, LLC        |                      | 4,411                                  | 4,411                                                  | 18 |
| 19         | V     | 10   | Salary Nurse-Illinois            |            | Aperion Consulting, LLC        |                      | 115,370                                | 115,370                                                | 19 |
| 20         | V     | 15   | Emp. Ben HC-Illinois             |            | Aperion Consulting, LLC        |                      | 13,063                                 | 13,063                                                 | 20 |
| 21         | V     | 19   | Professional Fees                |            | Aperion Consulting, LLC        |                      | 5,078                                  | 5,078                                                  | 21 |
| 22         | V     | 20   | Fees, Subscriptions              |            | Aperion Consulting, LLC        |                      | 63                                     | 63                                                     | 22 |
| 23         | V     | 21   | Clerical & General               |            | Aperion Consulting, LLC        |                      | 934                                    | 934                                                    | 23 |
| 24         | V     | 24   | Seminars                         |            | Aperion Consulting, LLC        |                      | 311                                    | 311                                                    | 24 |
| 25         | V     | 25   | Auto & Travel                    |            | Aperion Consulting, LLC        |                      | 24                                     | 24                                                     | 25 |
| 26         | V     | 27   | Emp. Ben Gen. Serv.-Illinois     |            | Aperion Consulting, LLC        |                      |                                        |                                                        | 26 |
| 27         | V     | 30   | Depreciation                     |            | Aperion Consulting, LLC        |                      | 397                                    | 397                                                    | 27 |
| 28         | V     |      |                                  |            |                                |                      |                                        |                                                        | 28 |
| 29         | V     |      |                                  |            |                                |                      |                                        |                                                        | 29 |
| 30         | V     |      |                                  |            |                                |                      |                                        |                                                        | 30 |
| 31         | V     |      |                                  |            |                                |                      |                                        |                                                        | 31 |
| 32         | V     |      |                                  |            |                                |                      |                                        |                                                        | 32 |
| 33         | V     | 10   | RN Consulting                    | 67,975     | Aperion Consulting, LLC        |                      |                                        | (67,975)                                               | 33 |
| 34         | V     | 10   | Behavioral Health                | 1,586      | Aperion Consulting, LLC        |                      |                                        | (1,586)                                                | 34 |
| 35         | V     | 01   | Dietician                        | 21,522     | Aperion Consulting, LLC        |                      |                                        | (21,522)                                               | 35 |
| 36         | V     | 06   | Project Manager                  | 13,673     | Aperion Consulting, LLC        |                      |                                        | (13,673)                                               | 36 |
| 37         | V     |      |                                  |            |                                |                      |                                        |                                                        | 37 |
| 38         | V     |      |                                  |            |                                |                      |                                        |                                                        | 38 |
| 39         | Total |      |                                  | \$ 104,756 |                                |                      | \$ 179,397                             | \$ * 74,641                                            | 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   | Professional Fees                |            | Aperion Financial, LLC         |                      | 6,477                                  | \$                                                     | 6,477     |
| 16         | V     | 20   | Fees, Subscriptions              |            | Aperion Financial, LLC         |                      | 963                                    |                                                        | 963       |
| 17         | V     | 21   | Clerical & General               |            | Aperion Financial, LLC         |                      | 122,193                                |                                                        | 122,193   |
| 18         | V     | 24   | Seminars                         |            | Aperion Financial, LLC         |                      | 96                                     |                                                        | 96        |
| 19         | V     | 25   | Auto & Travel                    |            | Aperion Financial, LLC         |                      |                                        |                                                        |           |
| 20         | V     | 27   | Emp. Ben. - Gen. Admin.          |            | Aperion Financial, LLC         |                      | 14,809                                 |                                                        | 14,809    |
| 21         | V     | 30   | Depreciaton                      |            | Aperion Financial, LLC         |                      | 407                                    |                                                        | 407       |
| 22         | V     | 32   | Interest                         |            | Aperion Financial, LLC         |                      |                                        |                                                        |           |
| 23         | V     | 35   | Equipment Rental                 |            | Aperion Financial, LLC         |                      | 546                                    |                                                        | 546       |
| 24         | V     | 21   | Clerical & General -IL Only      |            | Aperion Financial, LLC         |                      | 85,258                                 |                                                        | 85,258    |
| 25         | V     | 27   | Emp. Ben. - Gen. Admin.- IL Only |            | Aperion Financial, LLC         |                      | 10,527                                 |                                                        | 10,527    |
| 26         | V     |      |                                  |            |                                |                      |                                        |                                                        |           |
| 27         | V     |      |                                  |            |                                |                      |                                        |                                                        |           |
| 28         | V     |      |                                  |            |                                |                      |                                        |                                                        |           |
| 29         | V     |      |                                  |            |                                |                      |                                        |                                                        |           |
| 30         | V     |      |                                  |            |                                |                      |                                        |                                                        |           |
| 31         | V     |      |                                  |            |                                |                      |                                        |                                                        |           |
| 32         | V     | 19   | Home Office Expense              | 400,822    | Aperion Financial, LLC         |                      |                                        |                                                        | (400,822) |
| 33         | V     |      |                                  |            |                                |                      |                                        |                                                        |           |
| 34         | V     |      |                                  |            |                                |                      |                                        |                                                        |           |
| 35         | V     |      |                                  |            |                                |                      |                                        |                                                        |           |
| 36         | V     |      |                                  |            |                                |                      |                                        |                                                        |           |
| 37         | V     |      |                                  |            |                                |                      |                                        |                                                        |           |
| 38         | V     |      |                                  |            |                                |                      |                                        |                                                        |           |
| 39         | Total |      |                                  | \$ 400,822 |                                |                      | \$ 241,276                             | \$ *                                                   | (159,546) |

\* 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              |                      | \$ 1,359                               | \$ 1,359                                               | 15 |
| 16         | V     | 6    | Repairs & Maintenance     |           | Chase Office, LLC              |                      | 2,163                                  | 2,163                                                  | 16 |
| 17         | V     | 3    | Housekeeping              |           | Chase Office, LLC              |                      | 636                                    | 636                                                    | 17 |
| 18         | V     | 10   | Medical Supplies          |           | Chase Office, LLC              |                      | 127                                    | 127                                                    | 18 |
| 19         | V     | 19   | Professional Fees         |           | Chase Office, LLC              |                      | 2,481                                  | 2,481                                                  | 19 |
| 20         | V     | 20   | Dues & Subscriptions      |           | Chase Office, LLC              |                      | 10                                     | 10                                                     | 20 |
| 21         | V     | 21   | Office Expense            |           | Chase Office, LLC              |                      | 1,981                                  | 1,981                                                  | 21 |
| 22         | V     | 30   | Depreciation              |           | Chase Office, LLC              |                      | 18,502                                 | 18,502                                                 | 22 |
| 23         | V     | 32   | Interest Expense          |           | Chase Office, LLC              |                      | 4,615                                  | 4,615                                                  | 23 |
| 24         | V     | 33   | Real Estate Taxes         |           | Chase Office, LLC              |                      | 3,615                                  | 3,615                                                  | 24 |
| 25         | V     | 35   | Equipment Rental          |           | Chase Office, LLC              |                      | 1,691                                  | 1,691                                                  | 25 |
| 26         | V     | 34   | Rent                      | 12,000    | Chase Office, LLC              |                      | 337                                    | (11,663)                                               | 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 |      |                           | \$ 12,000 |                                |                      | \$ 37,516                              | \$ * 25,516                                            | 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          | \$ 35,684 | ProPay HR                      |                      | \$ 27,509                              | \$ (8,175)                                             | 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 |      |                           | \$ 35,684 |                                |                      | \$ 27,509                              | \$ * (8,175)                                           | 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          | \$ 321,784 | Renewal Rehab, LLC             |                      | \$ 272,641                             | \$ (49,143)                                            | 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 |      |                           | \$ 321,784 |                                |                      | \$ 272,641                             | \$ * (49,143)                                          | 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   | Data Processing           | \$ 4,200 | EMSA Purchasing Group          |                      | \$ 3,561                               | \$ (639)                                               | 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 |      |                           | \$ 4,200 |                                |                      | \$ 3,561                               | \$ * (639)                                             | 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                | \$ 375 | Lifescan Labs of Illinois      |                      | \$ 162                                 | \$ (213)                                               | 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 |      |                           | \$ 375 |                                |                      | \$ 162                                 | \$ * (213)                                             | 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                 | \$ 107,281 | Aperion Incorporated Cell      |                      | \$ 107,281                             | \$                                                     | 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 |      |                           | \$ 107,281 |                                |                      | \$ 107,281                             | \$ *                                                   | 39 |

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

Facility Name & ID Number      Aperion Care West Chicago      #      0054817      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                                         | 1.58                                                                               | 3.94%   | Alloc Sal                                                       | \$ 9,850  | 17-7                                     | 1  |
| 2  | Jay Meystel                                                                                                              | Relative   | Clerical       | 0.00%                   | See Attached                                         | 1.58                                                                               | 3.94%   | Alloc Sal                                                       | 2,318     | 21-7                                     | 2  |
| 3  | David Berkowitz                                                                                                          | Relative   | Administrative | 0.00%                   | See Attached                                         | 1.58                                                                               | 3.94%   | Alloc Sal                                                       | 4,528     | 17-7                                     | 3  |
| 4  | Fred Frankel                                                                                                             | Owner      | Administrative | 1.50%                   | See Attached                                         | 1.58                                                                               | 3.94%   | Alloc Sal                                                       | 9,850     | 17-7                                     | 4  |
| 5  | Steve Turofsky                                                                                                           | Owner      | Administrative | 1.50%                   | See Attached                                         | 1.58                                                                               | 3.94%   | Alloc Sal                                                       | 9,850     | 17-7                                     | 5  |
| 6  | Elisheva Adest                                                                                                           | Relative   | Clerical       | 0.00%                   | See Attached                                         | 1.08                                                                               | 3.94%   | Alloc Sal                                                       | 1,222     | 21-7                                     | 6  |
| 7  | Jennifer Spector                                                                                                         | Owner      | Clerical       | 1.50%                   | See Attached                                         | 1.58                                                                               | 3.94%   | Alloc Sal                                                       | 4,691     | 21-7                                     | 7  |
| 8  | Dovid Spector                                                                                                            | Relative   | Clerical       | 0.00%                   | See Attached                                         | 1.58                                                                               | 3.94%   | Alloc Sal                                                       | 3,249     | 21-7                                     | 8  |
| 9  | Naftali Wilhelm                                                                                                          | Owner      | Clerical       | 1.50%                   | See Attached                                         | 1.58                                                                               | 3.94%   | Alloc Sal                                                       | 8,962     | 21-7                                     | 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                                                           | \$ 54,520 |                                          | 13 |

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

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



Facility Name & ID Number Aperion Care West Chicago# 0054817

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       | \$               | 74,862   | \$ 186               | 1  |
| 2          | 3      | Housekeeping                          | Census/Direct Cost | 65              | 1,663          |                  | 74,862   | 66                   | 2  |
| 3          | 6      | Maintenance Salary                    | Census/Direct Cost | 65              | 64,200         | 64,200           | 74,862   | 3,175                | 3  |
| 4          | 6      | Repairs & Maintenance                 | Census/Direct Cost | 65              | 5,009          |                  | 74,862   | 197                  | 4  |
| 5          | 7      | Emp. Ben.-Gen. Serv. & Dietary        | Census/Direct Cost | 65              | 7,146          |                  | 74,862   | 353                  | 5  |
| 6          | 9      | Medical Director                      | Census/Direct Cost | 65              | 85,500         |                  | 74,862   | 3,369                | 6  |
| 7          | 10     | Salary - Nurse                        | Census/Direct Cost | 65              | 386,855        | 386,855          | 74,862   | 8,761                | 7  |
| 8          | 11     | Activities                            | Census/Direct Cost | 65              | 912            |                  | 74,862   | 36                   | 8  |
| 9          | 15     | Payroll Taxes / Group Insurance       | Census/Direct Cost | 65              | 43,060         |                  | 74,862   | 975                  | 9  |
| 10         | 17     | Administrative Salaries               | Census/Direct Cost | 65              | 2,197,984      | 2,197,984        | 74,862   | 83,913               | 10 |
| 11         | 19     | Professional Fees                     | Census/Direct Cost | 65              | 381,984        |                  | 74,862   | 15,051               | 11 |
| 12         | 20     | Fees, Subscriptions                   | Census/Direct Cost | 65              | 217,158        |                  | 74,862   | 8,556                | 12 |
| 13         | 21     | Clerical Salary                       | Census/Direct Cost | 65              | 1,613,779      | 1,613,779        | 74,862   | 61,732               | 13 |
| 14         | 21     | Clerical & General                    | Census/Direct Cost | 65              | 59,611         |                  | 74,862   | 2,349                | 14 |
| 15         | 24     | Seminars                              | Census/Direct Cost | 65              | 13,215         |                  | 74,862   | 521                  | 15 |
| 16         | 25     | Auto & Travel                         | Census/Direct Cost | 65              | 70,828         |                  | 74,862   | 2,791                | 16 |
| 17         | 26     | Insurance                             | Census/Direct Cost | 65              | 29,094         |                  | 74,862   | 1,146                | 17 |
| 18         | 27     | Emp. Ben.-Gen. Admin.                 | Census/Direct Cost | 65              | 433,479        |                  | 74,862   | 16,574               | 18 |
| 19         | 30     | Depreciaton                           | Census/Direct Cost | 65              | 58,358         |                  | 74,862   | 2,299                | 19 |
| 20         | 32     | Interest                              | Census/Direct Cost | 65              | 946,429        |                  | 74,862   | 37,290               | 20 |
| 21         | 34     | Rent                                  | Census/Direct Cost | 65              | 13,110         |                  | 74,862   | 517                  | 21 |
| 22         | 35     | Auto Lease                            | Census/Direct Cost | 65              | 59,876         |                  | 74,862   | 2,359                | 22 |
| 23         |        |                                       |                    |                 |                |                  |          |                      | 23 |
| 24         |        |                                       |                    |                 |                |                  |          |                      | 24 |
| 25         | TOTALS |                                       |                    |                 | \$ 6,693,967   | \$ 4,262,818     |          | \$ 252,214           | 25 |



| Facility Name & ID Number | Aperion Care West Chicago |
|---------------------------|---------------------------|
|---------------------------|---------------------------|

**# 0054817**

**Report Period Beginning:**

01/01/20

**Ending: 12/31/20**

## VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

**Aperion Consulting, LLC**

### Street Address

**4655 W. Chase Ave.**

City / State / Zip Code

**Lincolnwood, Illinois 60712**

**Phone Number**

( 847) 262-3800

**Fax Number**

7

|    | 1          | 2                                | 3                        | 4           | 5               | 6              | 7                | 8        | 9                    |    |
|----|------------|----------------------------------|--------------------------|-------------|-----------------|----------------|------------------|----------|----------------------|----|
|    | Schedule V |                                  | Unit of Allocation       |             | Number of       | Total Indirect | Amount of Salary |          | Allocation           |    |
|    | Line       |                                  | (i.e.,Days, Direct Cost, |             | Subunits Being  | Cost Being     | Cost Contained   | Facility | (col.8/col.4)x col.6 |    |
|    | Reference  | Item                             | Square Feet)             | Total Units | Allocated Among | Allocated      | in Column 6      | Units    |                      |    |
| 1  | 1          | Dietician Salary - Illinois Only | Census                   | 1,102,074   | 46              | \$ 498,880     | \$ 498,880       | 74,862   | \$ 33,888            | 1  |
| 2  | 6          | Maintenance Salary-Illinois Only | Census                   | 1,102,074   | 46              | 84,435         | 84,435           | 74,862   | 5,736                | 2  |
| 3  | 6          | Repairs & Maintenance            | Census                   | 1,488,113   | 65              | 2,434          |                  | 74,862   | 122                  | 3  |
| 4  | 7          | Emp. Ben.-Gen. Serv. -Illinois   | Census                   | 1,102,074   | 46              | 64,932         |                  | 74,862   | 4,411                | 4  |
| 5  | 10         | Salary Nurse-Illinois            | Census                   | 1,102,074   | 46              | 1,698,414      | 1,698,414        | 74,862   | 115,370              | 5  |
| 6  | 15         | Emp. Ben HC-Illinois             | Census                   | 1,102,074   | 46              | 192,301        |                  | 74,862   | 13,063               | 6  |
| 7  | 19         | Professional Fees                | Census                   | 1,488,113   | 65              | 100,933        |                  | 74,862   | 5,078                | 7  |
| 8  | 20         | Fees, Subscriptions              | Census                   | 1,488,113   | 65              | 1,250          |                  | 74,862   | 63                   | 8  |
| 9  | 21         | Clerical & General               | Census                   | 1,488,113   | 65              | 18,558         |                  | 74,862   | 934                  | 9  |
| 10 | 24         | Seminars                         | Census                   | 1,488,113   | 65              | 6,182          |                  | 74,862   | 311                  | 10 |
| 11 | 25         | Auto & Travel                    | Census                   | 1,488,113   | 65              | 484            |                  | 74,862   | 24                   | 11 |
| 12 | 27         | Emp. Ben Gen. Serv.-Illinois     | Census                   | 1,488,113   | 65              |                |                  | 74,862   |                      | 12 |
| 13 | 30         | Depreciation                     | Census                   | 1,488,113   | 46              | 7,885          |                  | 74,862   | 397                  | 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     |          | \$ 179,397           | 25 |

**Ending: 12/31/20**

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

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



**Ending: 12/31/20**

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

IL478-2471

**Ending: 12/31/20**

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

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  | West Chicago Private Bank     |           | X  | Auto Loan       |                          |              | \$             |   |         | \$ | 32,298        |                          |                                   | \$ |    | 1,464  | 1  |    |  |
| 2  |                               |           |    |                 |                          |              | \$             |   |         | \$ |               |                          |                                   | \$ |    |        | 2  |    |  |
| 3  |                               |           |    |                 |                          |              | \$             |   |         | \$ |               |                          |                                   | \$ |    |        | 3  |    |  |
| 4  |                               |           |    |                 |                          |              | \$             |   |         | \$ |               |                          |                                   | \$ |    |        | 4  |    |  |
| 5  |                               |           |    |                 |                          |              | \$             |   |         | \$ |               |                          |                                   | \$ |    |        | 5  |    |  |
|    | Working Capital               |           |    |                 |                          |              |                |   |         |    |               |                          |                                   |    |    |        |    |    |  |
| 6  | Interest - Insurance Policies |           | X  |                 |                          |              |                |   |         |    | -             |                          |                                   |    |    | 682    | 6  |    |  |
| 7  | Congressional Bank            |           | X  | Line of Credit  |                          |              |                |   |         |    | -             |                          |                                   |    |    | 33,775 | 7  |    |  |
| 8  |                               |           |    |                 |                          |              |                |   |         |    |               |                          |                                   |    |    |        |    | 8  |  |
| 9  | TOTAL Facility Related        |           |    |                 |                          |              | \$             |   |         | \$ | 32,298        |                          |                                   |    | \$ | 35,921 | 9  |    |  |
|    | B. Non-Facility Related*      |           |    |                 |                          |              |                |   |         |    |               |                          |                                   |    |    |        |    |    |  |
| 10 | Interest Income               |           | X  |                 |                          |              |                |   |         |    |               |                          |                                   |    |    | (557)  | 10 |    |  |
| 11 | Allocated from Aperion Care   | X         |    |                 |                          |              |                |   |         |    |               |                          |                                   |    |    | 37,290 | 11 |    |  |
| 12 | Allocated from Chase Office   | X         |    |                 |                          |              |                |   |         |    |               |                          |                                   |    |    | 4,615  | 12 |    |  |
| 13 |                               |           |    |                 |                          |              |                |   |         |    |               |                          |                                   |    |    |        | 13 |    |  |
| 14 | TOTAL Non-Facility Related    |           |    |                 |                          |              | \$             |   |         | \$ |               |                          |                                   |    | \$ | 41,348 | 14 |    |  |
| 15 | TOTALS (line 9+line14)        |           |    |                 |                          |              | \$             |   |         | \$ | 32,298        |                          |                                   |    | \$ | 77,269 | 15 |    |  |

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ NoneLine # N/A

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

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



FACILITY NAME Aperion Care West Chicago COUNTY Dupage  
FACILITY IDPH LICENSE NUMBER 0054817  
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 West Chicago COUNTY Dupage

FACILITY IDPH LICENSE NUMBER 0054817

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**

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

C. **Tax Bills**

**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:

B. General Construction Type:

Exterior

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        |                                 |             |               | \$       | 1 |
| 2        | Allocated from Chase Office LLC |             |               | 2,324    | 2 |
| 3        | TOTALS                          |             |               | \$ 2,324 | 3 |

Facility Name & ID Number   Aperion Care West Chicago

#   0054817

Report Period Beginning:

01/01/20

Ending:

12/31/20

**XI. OWNERSHIP COSTS (continued)**

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

|    | 1                  | 2                | 3                | 4                   | 5     | 6                            | 7                | 8                             | 9           |                             |
|----|--------------------|------------------|------------------|---------------------|-------|------------------------------|------------------|-------------------------------|-------------|-----------------------------|
|    | Beds*              | FOR BHF USE ONLY | Year<br>Acquired | Year<br>Constructed | Cost  | Current Book<br>Depreciation | Life<br>in Years | Straight Line<br>Depreciation | Adjustments | Accumulated<br>Depreciation |
| 4  |                    |                  |                  |                     | \$    | \$                           |                  | \$                            | \$          | 4                           |
| 5  |                    |                  |                  |                     |       |                              |                  |                               |             | 5                           |
| 6  |                    |                  |                  |                     |       |                              |                  |                               |             | 6                           |
| 7  |                    |                  |                  |                     |       |                              |                  |                               |             | 7                           |
| 8  |                    |                  |                  |                     |       |                              |                  |                               |             | 8                           |
|    | Improvement Type** |                  |                  |                     |       |                              |                  |                               |             |                             |
| 9  | Various            |                  | 2000             |                     | 3,531 |                              | 20               | 177                           | 177         | 177                         |
| 10 |                    |                  |                  |                     |       |                              |                  |                               |             | 10                          |
| 11 |                    |                  |                  |                     |       |                              |                  |                               |             | 11                          |
| 12 |                    |                  |                  |                     |       |                              |                  |                               |             | 12                          |
| 13 |                    |                  |                  |                     |       |                              |                  |                               |             | 13                          |
| 14 |                    |                  |                  |                     |       |                              |                  |                               |             | 14                          |
| 15 |                    |                  |                  |                     |       |                              |                  |                               |             | 15                          |
| 16 |                    |                  |                  |                     |       |                              |                  |                               |             | 16                          |
| 17 |                    |                  |                  |                     |       |                              |                  |                               |             | 17                          |
| 18 |                    |                  |                  |                     |       |                              |                  |                               |             | 18                          |
| 19 |                    |                  |                  |                     |       |                              |                  |                               |             | 19                          |
| 20 |                    |                  |                  |                     |       |                              |                  |                               |             | 20                          |
| 21 |                    |                  |                  |                     |       |                              |                  |                               |             | 21                          |
| 22 |                    |                  |                  |                     |       |                              |                  |                               |             | 22                          |
| 23 |                    |                  |                  |                     |       |                              |                  |                               |             | 23                          |
| 24 |                    |                  |                  |                     |       |                              |                  |                               |             | 24                          |
| 25 |                    |                  |                  |                     |       |                              |                  |                               |             | 25                          |
| 26 |                    |                  |                  |                     |       |                              |                  |                               |             | 26                          |
| 27 |                    |                  |                  |                     |       |                              |                  |                               |             | 27                          |
| 28 |                    |                  |                  |                     |       |                              |                  |                               |             | 28                          |
| 29 |                    |                  |                  |                     |       |                              |                  |                               |             | 29                          |
| 30 |                    |                  |                  |                     |       |                              |                  |                               |             | 30                          |
| 31 |                    |                  |                  |                     |       |                              |                  |                               |             | 31                          |
| 32 |                    |                  |                  |                     |       |                              |                  |                               |             | 32                          |
| 33 |                    |                  |                  |                     |       |                              |                  |                               |             | 33                          |
| 34 |                    |                  |                  |                     |       |                              |                  |                               |             | 34                          |
| 35 |                    |                  |                  |                     |       |                              |                  |                               |             | 35                          |
| 36 |                    |                  |                  |                     |       |                              |                  |                               |             | 36                          |

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

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

See Page 12A, Line 70 for total

**XI. OWNERSHIP COSTS (continued)**

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

| 1<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 |    |
|-------------------------|---------------------------------------------|--------------------------|------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 37                      |                                             |                          | \$         | \$                                |                       | \$                                 | \$               | \$                               | 37 |
| 38                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 38 |
| 39                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 39 |
| 40                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 40 |
| 41                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 41 |
| 42                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 42 |
| 43                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 43 |
| 44                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 44 |
| 45                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 45 |
| 46                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 46 |
| 47                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 47 |
| 48                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 48 |
| 49                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 49 |
| 50                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 50 |
| 51                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 51 |
| 52                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 52 |
| 53                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 53 |
| 54                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 54 |
| 55                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 55 |
| 56                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 56 |
| 57                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 57 |
| 58                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 58 |
| 59                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 59 |
| 60                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 60 |
| 61                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 61 |
| 62                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 62 |
| 63                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 63 |
| 64                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 64 |
| 65                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 65 |
| 66                      |                                             |                          |            |                                   |                       |                                    |                  |                                  | 66 |
| 67                      | Related Building Company (Pages 12F & 12G)  |                          |            |                                   |                       |                                    |                  |                                  | 67 |
| 68                      | Related Party Allocations (Pages 12H & 12I) |                          | 144,590    | 10,203                            |                       | 6,720                              | (3,483)          | 28,619                           | 68 |
| 69                      | Financial Statement Depreciation            |                          |            | 85,410                            |                       |                                    | (85,410)         |                                  | 69 |
| 70                      | TOTAL (lines 4 thru 69)                     |                          | \$ 148,121 | \$ 95,613                         |                       | \$ 6,897                           | \$ (88,716)      | \$ 28,796                        | 70 |

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

Facility Name &amp; ID Number   Aperion Care West Chicago

#   0054817

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  | <b>Totals from Page 12A, Carried Forward</b>                    |                  | \$ 148,121 | \$ 95,613                 |               | \$ 6,897                   | \$ (88,716) | \$ 28,796                | 1  |
| 2  | Cable And Voice Data                                            | 2018             | 3,995      |                           | 20            | 200                        | 200         | 583                      | 2  |
| 3  | Lower Front Canopy                                              | 2018             | 7,600      |                           | 20            | 380                        | 380         | 918                      | 3  |
| 4  | Exhaust Motor                                                   | 2018             | 4,897      |                           | 20            | 245                        | 245         | 592                      | 4  |
| 5  | Door Board And Motor                                            | 2018             | 9,478      |                           | 20            | 474                        | 474         | 1,422                    | 5  |
| 6  | Tranco Pump/ Proj Mgmt (19,971)                                 | 2018             | 18,688     |                           | 20            | 934                        | 934         | 2,102                    | 6  |
| 7  | Main Hallway - Interior Drywall (55,011)                        | 2018             | 54,648     |                           | 20            | 2,732                      | 2,732       | 5,920                    | 7  |
| 8  | Replace Outdoor Arc Lighting                                    | 2018             | 12,925     |                           | 20            | 646                        | 646         | 1,400                    | 8  |
| 9  | Installation Wireless Radio (6,641)                             | 2018             | 6,036      |                           | 20            | 302                        | 302         | 704                      | 9  |
| 10 | Repaired Electrical Circuit In Undergroup Piping                | 2018             | 2,850      |                           | 20            | 143                        | 143         | 381                      | 10 |
| 11 | Vent Pipe Repair In Basement                                    | 2019             | 6,300      |                           | 20            | 315                        | 315         | 630                      | 11 |
| 12 | Mixing Valve                                                    | 2019             | 4,428      |                           | 20            | 221                        | 221         | 406                      | 12 |
| 13 | Walk In Freezer Door Replacement                                | 2019             | 4,838      |                           | 20            | 242                        | 242         | 423                      | 13 |
| 14 | Removed Old Clay, Backfilled W/Gravel, Replaced 6" Cast Iron I  | 2019             | 9,200      |                           | 20            | 460                        | 460         | 805                      | 14 |
| 15 | High Density Urethane Monument Sign On Facility Entrance        | 2019             | 8,093      |                           | 20            | 405                        | 405         | 607                      | 15 |
| 16 | Install New Exhausts,Motors,Wiring,Pulleys For Roof Top Units   | 2019             | 5,948      |                           | 20            | 297                        | 297         | 421                      | 16 |
| 17 | 3Rd Floor Bathroom/Lobby/Entrance - Fire Rated Doors            | 2019             | 25,493     |                           | 20            | 1,275                      | 1,275       | 1,806                    | 17 |
| 18 | Replaced Condenser Fan Motor And Contactor                      | 2019             | 2,669      |                           | 20            | 133                        | 133         | 166                      | 18 |
| 19 | 1St And 2Nd Floor Drywall/Cast Iron/Pipes                       | 2019             | 13,104     |                           | 20            | 655                        | 655         | 1,310                    | 19 |
| 20 | Lobby/1St-3Rd Fl Dining/Shower Rooms-Electrical/Flooring/Plun   | 2019             | 148,579    |                           | 20            | 7,429                      | 7,429       | 14,858                   | 20 |
| 21 | Repaired Corroded Copper Pipes Feeding Boilers                  | 2019             | 2,700      |                           | 20            | 135                        | 135         | 270                      | 21 |
| 22 | Fire Alarm Repair                                               | 2019             | 2,773      |                           | 20            | 139                        | 139         | 278                      | 22 |
| 23 | Hydraulic Pit Work                                              | 2019             | 7,854      |                           | 20            | 393                        | 393         | 786                      | 23 |
| 24 | Repaired Collapsed Storm Drain Pipe                             | 2019             | 12,536     |                           | 20            | 627                        | 627         | 1,254                    | 24 |
| 25 | Pothole Filling                                                 | 2019             | 10,092     |                           | 20            | 505                        | 505         | 1,010                    | 25 |
| 26 | Installation Of New Nurse Call System On 3Rd Floor (22,520)     | 2019             | 20,737     |                           | 20            | 1,126                      | 1,126       | 1,126                    | 26 |
| 27 | Cut Concrete, Excavate & Replace 4" Cast Iron Pipe              | 2019             | 5,778      |                           | 20            | 289                        | 289         | 289                      | 27 |
| 28 | Install Cabinets For 1St, 2Nd, 3Rd Floor Nursing Stations And M | 2020             | 15,139     |                           | 20            | 815                        | 815         | 815                      | 28 |
| 29 | Multiple Common Room Signs & Message Display Boards             | 2020             | 15,350     |                           | 20            | 768                        | 768         | 768                      | 29 |
| 30 | 18 Dome Cameras & 5 Turret Cameras With Power Supply (5,400     | 2020             | 5,027      |                           | 20            | 270                        | 270         | 270                      | 30 |
| 31 | Installed New Oil Valve In Elevator (7,456)                     | 2020             | 7,166      |                           | 20            | 373                        | 373         | 373                      | 31 |
| 32 | 122 Indoor Lighting Fittings For Lower Level Offices (13,513)   | 2020             | 12,891     |                           | 20            | 676                        | 676         | 676                      | 32 |
| 33 | New Fence (16,150)                                              | 2020             | 15,528     |                           | 20            | 808                        | 808         | 808                      | 33 |
| 34 | <b>TOTAL (lines 1 thru 33)</b>                                  |                  | \$ 631,460 | \$ 95,613                 |               | \$ 31,307                  | \$ (64,306) | \$ 72,971                | 34 |

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



Facility Name &amp; ID Number   Aperion Care West Chicago

#   0054817

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                       | Totals from Page 12B, Carried Forward   |                          | \$ 631,460 | \$ 95,613                         |                       | \$ 31,307                          | \$ (64,306)      | \$ 72,971                        | 1  |
| 2                       | Elevator Repairs                        | 2020                     | 6,756      |                                   | 20                    | 338                                | 338              | 338                              | 2  |
| 3                       | Repaired 2 Taco Pumps                   | 2020                     | 5,361      |                                   | 20                    | 268                                | 268              | 268                              | 3  |
| 4                       | Repaired Fire Dampers On 1St-3Rd Floors | 2020                     | 5,720      |                                   | 20                    | 286                                | 286              | 286                              | 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)                 |                          | \$ 649,297 | \$ 95,613                         |                       | \$ 32,199                          | \$ (63,414)      | \$ 73,863                        | 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 12C, Carried Forward |                          | \$ 649,297 | \$ 95,613                         |                       | \$ 32,199                          | \$ (63,414)      | \$ 73,863                        | 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)               |                          | \$ 649,297 | \$ 95,613                         |                       | \$ 32,199                          | \$ (63,414)      | \$ 73,863                        | 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 12D, Carried Forward |                          | \$ 649,297 | \$ 95,613                         |                       | \$ 32,199                          | \$ (63,414)      | \$ 73,863                        | 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)               |                          | \$ 649,297 | \$ 95,613                         |                       | \$ 32,199                          | \$ (63,414)      | \$ 73,863                        | 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                       | Building Company        |                          | \$        | \$                                |                       | \$                                 | \$               | \$                               | 1  |
| 2                       |                         |                          |           |                                   |                       |                                    |                  |                                  | 2  |
| 3                       |                         |                          |           |                                   |                       |                                    |                  |                                  | 3  |
| 4                       |                         |                          |           |                                   |                       |                                    |                  |                                  | 4  |
| 5                       |                         |                          |           |                                   |                       |                                    |                  |                                  | 5  |
| 6                       |                         |                          |           |                                   |                       |                                    |                  |                                  | 6  |
| 7                       |                         |                          |           |                                   |                       |                                    |                  |                                  | 7  |
| 8                       | Leasehold Improvements: |                          |           |                                   |                       |                                    |                  |                                  | 8  |
| 9                       |                         |                          |           |                                   |                       |                                    |                  |                                  | 9  |
| 10                      |                         |                          |           |                                   |                       |                                    |                  |                                  | 10 |
| 11                      |                         |                          |           |                                   |                       |                                    |                  |                                  | 11 |
| 12                      |                         |                          |           |                                   |                       |                                    |                  |                                  | 12 |
| 13                      |                         |                          |           |                                   |                       |                                    |                  |                                  | 13 |
| 14                      |                         |                          |           |                                   |                       |                                    |                  |                                  | 14 |
| 15                      |                         |                          |           |                                   |                       |                                    |                  |                                  | 15 |
| 16                      |                         |                          |           |                                   |                       |                                    |                  |                                  | 16 |
| 17                      |                         |                          |           |                                   |                       |                                    |                  |                                  | 17 |
| 18                      |                         |                          |           |                                   |                       |                                    |                  |                                  | 18 |
| 19                      |                         |                          |           |                                   |                       |                                    |                  |                                  | 19 |
| 20                      |                         |                          |           |                                   |                       |                                    |                  |                                  | 20 |
| 21                      |                         |                          |           |                                   |                       |                                    |                  |                                  | 21 |
| 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) |                          | \$        | \$                                |                       | \$                                 | \$               | \$                               | 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 |                          | \$        | \$                                |                       | \$                                 | \$               | \$                               | 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)               |                          | \$        | \$                                |                       | \$                                 | \$               | \$                               | 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                                         | 3                | 4          | 5                         | 6             | 7                          | 8           | 9                        |    |
|-------------------------------------------|------------------|------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| Improvement Type**                        | Year Constructed | Cost       | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation |    |
| 1 <b>Related Party</b>                    |                  | \$         | \$                        |               | \$                         | \$          | \$                       | 1  |
| 2 <b>Buildings:</b>                       |                  |            |                           |               |                            |             |                          | 2  |
| 3 <b>Allocated from Chase Office LLC</b>  | 2016             | 20,917     | 536                       | 20            | 536                        |             | 2,369                    | 3  |
| 4                                         |                  |            |                           |               |                            |             |                          | 4  |
| 5                                         |                  |            |                           |               |                            |             |                          | 5  |
| 6                                         |                  |            |                           |               |                            |             |                          | 6  |
| 7                                         |                  |            |                           |               |                            |             |                          | 7  |
| 8 <b>Leasehold Improvements:</b>          |                  |            |                           |               |                            |             |                          | 8  |
| 9 <b>Allocated from Aperion Care</b>      | 2010             | 1,174      | 189                       | 20            | 59                         | (130)       | 587                      | 9  |
| 10 <b>Allocated from Aperion Care</b>     | 2012             | 333        | 26                        | 20            | 17                         | (9)         | 133                      | 10 |
| 11 <b>Allocated from Aperion Care</b>     | 2013             | 142        | 18                        | 20            | 7                          | (11)        | 50                       | 11 |
| 12                                        |                  |            |                           |               |                            |             |                          | 12 |
| 13 <b>Allocated from Chase Office LLC</b> | 2020             | 417        |                           | 20            | 21                         | 21          | 21                       | 13 |
| 14 <b>Allocated from Chase Office LLC</b> | 2019             | 10,654     | 484                       | 20            | 533                        | 49          | 1,065                    | 14 |
| 15 <b>Allocated from Chase Office LLC</b> | 2018             | 95         | 5                         | 20            | 5                          | (0)         | 14                       | 15 |
| 16 <b>Allocated from Chase Office LLC</b> | 2017             | 4,842      | 1,184                     | 20            | 242                        | (942)       | 968                      | 16 |
| 17 <b>Allocated from Chase Office LLC</b> | 2016             | 106,016    | 7,762                     | 20            | 5,301                      | (2,461)     | 23,412                   | 17 |
| 18                                        |                  |            |                           |               |                            |             |                          | 18 |
| 19                                        |                  |            |                           |               |                            |             |                          | 19 |
| 20                                        |                  |            |                           |               |                            |             |                          | 20 |
| 21                                        |                  |            |                           |               |                            |             |                          | 21 |
| 22                                        |                  |            |                           |               |                            |             |                          | 22 |
| 23                                        |                  |            |                           |               |                            |             |                          | 23 |
| 24                                        |                  |            |                           |               |                            |             |                          | 24 |
| 25                                        |                  |            |                           |               |                            |             |                          | 25 |
| 26                                        |                  |            |                           |               |                            |             |                          | 26 |
| 27                                        |                  |            |                           |               |                            |             |                          | 27 |
| 28                                        |                  |            |                           |               |                            |             |                          | 28 |
| 29                                        |                  |            |                           |               |                            |             |                          | 29 |
| 30                                        |                  |            |                           |               |                            |             |                          | 30 |
| 31                                        |                  |            |                           |               |                            |             |                          | 31 |
| 32                                        |                  |            |                           |               |                            |             |                          | 32 |
| 33                                        |                  |            |                           |               |                            |             |                          | 33 |
| 34 <b>TOTAL (lines 1 thru 33)</b>         |                  | \$ 144,590 | \$ 10,203                 |               | \$ 6,720                   | \$ (3,483)  | \$ 28,619                | 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 12H, Carried Forward |                          | \$ 144,590 | \$ 10,203                         |                       | \$ 6,720                           | \$ (3,483)       | \$ 28,619                        | 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)               |                          | \$ 144,590 | \$ 10,203                         |                       | \$ 6,720                           | \$ (3,483)       | \$ 28,619                        | 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 Depreciation 2 | Straight Line Depreciation 3 | 4<br>Adjustments | Component Life 5 | Accumulated Depreciation 6 |    |
| 71                                                               | Purchased in Prior Years | \$ 238,291 | \$ 10,958                   | \$ 23,979                    | \$ 13,021        | 10               | \$ 66,158                  | 71 |
| 72                                                               | Current Year Purchases   | 101,507    | 69                          | 16,664                       | 16,595           | 10               | 16,664                     | 72 |
| 73                                                               | Fully Depreciated Assets |            |                             |                              |                  |                  |                            | 73 |
| 74                                                               |                          |            |                             |                              |                  |                  |                            | 74 |
| 75                                                               | TOTALS                   | \$ 339,798 | \$ 11,027                   | \$ 40,643                    | \$ 29,617        |                  | \$ 82,822                  | 75 |

| D. Vehicle Costs. (See instructions.)* |          |                             |                 |           |                             |                              |                  |                 |                            |
|----------------------------------------|----------|-----------------------------|-----------------|-----------|-----------------------------|------------------------------|------------------|-----------------|----------------------------|
|                                        | 1<br>Use | Model, Make and Year 2      | Year Acquired 3 | 4<br>Cost | Current Book Depreciation 5 | Straight Line Depreciation 6 | 7<br>Adjustments | Life in Years 8 | Accumulated Depreciation 9 |
| 76                                     |          | 2015 GMC Savana             | 2019            | \$ 40,193 | \$                          | \$ 8,039                     | \$ 8,039         | 5               | \$ 16,078                  |
| 77                                     |          | Allocated from Aperion Care | 2020            | 8,496     | 375                         | 1,697                        | 1,322            | 5               | 4,250                      |
| 78                                     |          |                             |                 |           |                             |                              |                  |                 |                            |
| 79                                     |          |                             |                 |           |                             |                              |                  |                 |                            |
| 80                                     | TOTALS   |                             |                 | \$ 48,689 | \$ 375                      | \$ 9,736                     | \$ 9,361         |                 | \$ 20,328                  |

| 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) |  |  | \$     | 1,040,108 |
| 82                                | Current Book Depreciation  | (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)                 |  |  | \$     | 107,014   |
| 83                                | Straight Line Depreciation | (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)                 |  |  | \$     | 82,578    |
| 84                                | Adjustments                | (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)                 |  |  | \$     | (24,436)  |
| 85                                | Accumulated Depreciation   | (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)                 |  |  | \$     | 177,013   |

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

| G. Construction-in-Progress |                              |            |
|-----------------------------|------------------------------|------------|
|                             | Description                  | Cost       |
| 92                          | Fire Alarm System            | \$ 22,300  |
| 93                          | 2nd Fl Shower Rm Renovation  | 71,427     |
| 94                          | Call Light System for 3rd Fl | 64,374     |
| 95                          |                              | \$ 158,101 |

\* 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: American Realty Cap Healthcare Trust Inc
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:              |                          |                        |                             | \$1,629,969           |                              |                                     | 3 |
| 4 | Additions                       |                          |                        |                             |                       |                              |                                     | 4 |
| 5 | Allocated from Aperion Care Inc |                          |                        |                             | 517                   |                              |                                     | 5 |
| 6 | Allocated from Chase Office     |                          |                        |                             | 337                   |                              |                                     | 6 |
| 7 | TOTAL                           |                          |                        |                             | \$1,630,823           |                              |                                     | 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: \$20,801
- 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 Inc |                             | \$                            | \$2,359                                | 17 |
| 18 |                                 |                             |                               |                                        | 18 |
| 19 |                                 |                             |                               |                                        | 19 |
| 20 |                                 |                             |                               |                                        | 20 |
| 21 | TOTAL                           |                             | \$                            | \$2,359                                | 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

ALLOCATION OF COSTS (d)

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

|    |                                 | 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<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                 | \$   |                                                 | \$ 131,537 | \$                                   |                               | \$ 131,537                     | 1  |
| 2                                                       | Licensed Speech and Language<br>Development Therapist                          | 39 - 03                                  | hrs                 |      |                                                 | 31,608     |                                      |                               | 31,608                         | 2  |
| 3                                                       | Licensed Recreational Therapist                                                |                                          | hrs                 |      |                                                 |            |                                      |                               |                                | 3  |
| 4                                                       | Licensed Physical Therapist                                                    | 39 - 03                                  | hrs                 |      |                                                 | 158,595    |                                      |                               | 158,595                        | 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   |      |                                                 |            | 124,713                              |                               | 124,713                        | 9  |
| 10                                                      | Psychological Services<br>(Evaluation and Diagnosis/<br>Behavior Modification) |                                          | hrs                 |      |                                                 |            |                                      |                               |                                | 10 |
|                                                         | Academic Education                                                             |                                          | hrs                 |      |                                                 |            |                                      |                               |                                | 11 |
| 12                                                      | Other (specify):                                                               |                                          |                     |      |                                                 |            |                                      |                               |                                | 12 |
| 13                                                      | Other (specify):                                                               |                                          |                     |      |                                                 | 1,478      | 10,570                               |                               | 12,048                         | 13 |
| 14                                                      | TOTAL                                                                          |                                          |                     | \$   |                                                 | \$ 323,218 | \$ 135,283                           |                               | \$ 458,501                     | 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                                         | \$ 1,669,719 | \$                   | 1  |
| 2  | Cash-Patient Deposits                                             | 7,276        |                      | 2  |
| 3  | Accounts & Short-Term Notes Receivable-Patients (less allowance ) | 1,250,982    |                      | 3  |
| 4  | Supply Inventory (priced at )                                     |              |                      | 4  |
| 5  | Short-Term Investments                                            |              |                      | 5  |
| 6  | Prepaid Insurance                                                 | 88,027       |                      | 6  |
| 7  | Other Prepaid Expenses                                            |              |                      | 7  |
| 8  | Accounts Receivable (owners or related parties)                   |              |                      | 8  |
| 9  | Other(specify):                                                   | 5,747        |                      | 9  |
| 10 | <b>TOTAL Current Assets (sum of lines 1 thru 9)</b>               | \$ 3,021,751 | \$                   | 10 |
|    | <b>B. Long-Term Assets</b>                                        |              |                      |    |
| 11 | Long-Term Notes Receivable                                        |              |                      | 11 |
| 12 | Long-Term Investments                                             |              |                      | 12 |
| 13 | Land                                                              |              |                      | 13 |
| 14 | Buildings, at Historical Cost                                     |              |                      | 14 |
| 15 | Leasehold Improvements, at Historical Cost                        | 566,350      |                      | 15 |
| 16 | Equipment, at Historical Cost                                     | 302,308      |                      | 16 |
| 17 | Accumulated Depreciation (book methods)                           | (142,094)    |                      | 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):                                                   | 5,905,465    |                      | 23 |
| 24 | <b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>           | \$ 6,632,029 | \$                   | 24 |
| 25 | <b>TOTAL ASSETS (sum of lines 10 and 24)</b>                      | \$ 9,653,780 | \$                   | 25 |

|    |                                                              | 1            | 2                    |    |
|----|--------------------------------------------------------------|--------------|----------------------|----|
|    |                                                              | Operating    | After Consolidation* |    |
|    | <b>C. Current Liabilities</b>                                |              |                      |    |
| 26 | Accounts Payable                                             | \$ 368,088   | \$                   | 26 |
| 27 | Officer's Accounts Payable                                   |              |                      | 27 |
| 28 | Accounts Payable-Patient Deposits                            |              |                      | 28 |
| 29 | Short-Term Notes Payable                                     |              |                      | 29 |
| 30 | Accrued Salaries Payable                                     | 463,529      |                      | 30 |
| 31 | Accrued Taxes Payable (excluding real estate taxes)          | 17,595       |                      | 31 |
| 32 | Accrued Real Estate Taxes(Sch.IX-B)                          | 298,140      |                      | 32 |
| 33 | Accrued Interest Payable                                     |              |                      | 33 |
| 34 | Deferred Compensation                                        |              |                      | 34 |
| 35 | Federal and State Income Taxes                               |              |                      | 35 |
|    | <b>Other Current Liabilities(specify):</b>                   |              |                      |    |
| 36 |                                                              | 1,883,731    |                      | 36 |
| 37 |                                                              |              |                      | 37 |
| 38 | <b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>   | \$ 3,031,083 | \$                   | 38 |
|    | <b>D. Long-Term Liabilities</b>                              |              |                      |    |
| 39 | Long-Term Notes Payable                                      | 32,298       |                      | 39 |
| 40 | Mortgage Payable                                             |              |                      | 40 |
| 41 | Bonds Payable                                                |              |                      | 41 |
| 42 | Deferred Compensation                                        |              |                      | 42 |
|    | <b>Other Long-Term Liabilities(specify):</b>                 |              |                      |    |
| 43 |                                                              | 2,006,144    |                      | 43 |
| 44 |                                                              |              |                      | 44 |
| 45 | <b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b> | \$ 2,038,442 | \$                   | 45 |
| 46 | <b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>            | \$ 5,069,525 | \$                   | 46 |
| 47 | <b>TOTAL EQUITY(page 18, line 24)</b>                        | \$ 4,584,255 | \$                   | 47 |
| 48 | <b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b> | \$ 9,653,780 | \$                   | 48 |

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

|    |                                                              | 1<br>Total   |      |
|----|--------------------------------------------------------------|--------------|------|
| 1  | Balance at Beginning of Year, as Previously Reported         | \$ 3,857,183 | 1    |
| 2  | Restatements (describe):                                     |              | 2    |
| 3  | Bad Debt                                                     | 3,578        | 3    |
| 4  | Rent Subsidy Obligation                                      | (1,653,196)  | 4    |
| 5  | Rounding                                                     | (1)          | 5    |
| 6  | Balance at Beginning of Year, as Restated (sum of lines 1-5) | \$ 2,207,564 | 6    |
|    | A. Additions (deductions):                                   |              |      |
| 7  | NET Income (Loss) (from page 19, line 43)                    | 2,676,691    | 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              | (300,000)    | 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)             | \$ 2,376,691 | 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)            | \$ 4,584,255 | 24 * |

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

Facility Name &amp; ID Number Aperion Care West Chicago

# 0054817

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                       | \$ 15,674,791 | 1   |
| 2   | Discounts and Allowances for all Levels                   | (1,614,561)   | 2   |
| 3   | <b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>      | \$ 14,060,230 | 3   |
|     | <b>B. Ancillary Revenue</b>                               |               |     |
| 4   | Day Care                                                  |               | 4   |
| 5   | Other Care for Outpatients                                |               | 5   |
| 6   | Therapy                                                   | 265,144       | 6   |
| 7   | Oxygen                                                    |               | 7   |
| 8   | <b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>        | \$ 265,144    | 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                                             | 14,984        | 17  |
| 18  | Sale of Supplies to Non-Patients                          |               | 18  |
| 19  | Laboratory                                                | 126           | 19  |
| 20  | Radiology and X-Ray                                       | 1,083         | 20  |
| 21  | Other Medical Services                                    | 5,412         | 21  |
| 22  | Laundry                                                   |               | 22  |
| 23  | <b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b> | \$ 21,605     | 23  |
|     | <b>D. Non-Operating Revenue</b>                           |               |     |
| 24  | Contributions                                             |               | 24  |
| 25  | Interest and Other Investment Income***                   | 557           | 25  |
| 26  | <b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>   | \$ 557        | 26  |
|     | <b>E. Other Revenue (specify):****</b>                    |               |     |
| 27  | <b>Settlement Income (Insurance, Legal, Etc.)</b>         |               | 27  |
| 28  |                                                           | 553,028       | 28  |
| 28a |                                                           |               | 28a |
| 29  | <b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>      | \$ 553,028    | 29  |
| 30  | <b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>   | \$ 14,900,564 | 30  |

2

|    | II. Expenses                                                   | Amount        |    |
|----|----------------------------------------------------------------|---------------|----|
|    | <b>A. Operating Expenses</b>                                   |               |    |
| 31 | General Services                                               | 1,858,725     | 31 |
| 32 | Health Care                                                    | 4,598,950     | 32 |
| 33 | General Administration                                         | 2,667,862     | 33 |
|    | <b>B. Capital Expense</b>                                      |               |    |
| 34 | Ownership                                                      | 2,073,580     | 34 |
|    | <b>C. Ancillary Expense</b>                                    |               |    |
| 35 | Special Cost Centers                                           | 461,866       | 35 |
| 36 | Provider Participation Fee                                     | 562,890       | 36 |
|    | <b>D. Other Expenses (specify):</b>                            |               |    |
| 37 |                                                                |               | 37 |
| 38 |                                                                |               | 38 |
| 39 |                                                                |               | 39 |
| 40 | <b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>               | \$ 12,223,873 | 40 |
| 41 | <b>Income before Income Taxes (line 30 minus line 40)**</b>    | 2,676,691     | 41 |
| 42 | <b>Income Taxes</b>                                            |               | 42 |
| 43 | <b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b> | \$ 2,676,691  | 43 |

|    | III. Net Inpatient Revenue detailed by Payer Source                   |               |    |
|----|-----------------------------------------------------------------------|---------------|----|
| 44 | Medicaid - Net Inpatient Revenue                                      | \$ 1,283,911  | 44 |
| 45 | Private Pay - Net Inpatient Revenue                                   | 521,129       | 45 |
| 46 | Medicare - Net Inpatient Revenue                                      | 837,294       | 46 |
| 47 | Other-(specify) <u>Insurance</u>                                      | 235,264       | 47 |
| 48 | Other-(specify) <u>Managed Care</u>                                   | 11,182,632    | 48 |
| 49 | <b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b> | \$ 14,060,230 | 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                | 1,880                           | 2,108                            | \$ 125,404                                   | \$ 59.49                  | 1  |
| 2  | Assistant Director of Nursing      | 1,904                           | 2,088                            | 88,728                                       | 42.49                     | 2  |
| 3  | Registered Nurses                  | 21,739                          | 23,545                           | 872,060                                      | 37.04                     | 3  |
| 4  | Licensed Practical Nurses          | 30,173                          | 32,824                           | 999,173                                      | 30.44                     | 4  |
| 5  | CNAs & Orderlies                   | 49,134                          | 54,584                           | 994,359                                      | 18.22                     | 5  |
| 6  | CNA Trainees                       |                                 |                                  |                                              |                           | 6  |
| 7  | Licensed Therapist                 |                                 |                                  |                                              |                           | 7  |
| 8  | Rehab/Therapy Aides                | 7,572                           | 8,290                            | 203,944                                      | 24.60                     | 8  |
| 9  | Activity Director                  | 1,984                           | 2,080                            | 53,296                                       | 25.62                     | 9  |
| 10 | Activity Assistants                | 12,975                          | 13,669                           | 163,631                                      | 11.97                     | 10 |
| 11 | Social Service Workers             | 31,877                          | 33,673                           | 609,284                                      | 18.09                     | 11 |
| 12 | Dietician                          |                                 |                                  |                                              |                           | 12 |
| 13 | Food Service Supervisor            | 1,856                           | 2,080                            | 93,300                                       | 44.86                     | 13 |
| 14 | Head Cook                          | 10,691                          | 11,346                           | 139,989                                      | 12.34                     | 14 |
| 15 | Cook Helpers/Assistants            | 11,983                          | 13,160                           | 139,506                                      | 10.60                     | 15 |
| 16 | Dishwashers                        |                                 |                                  |                                              |                           | 16 |
| 17 | Maintenance Workers                | 5,173                           | 5,545                            | 112,666                                      | 20.32                     | 17 |
| 18 | Housekeepers                       | 19,905                          | 22,231                           | 257,920                                      | 11.60                     | 18 |
| 19 | Laundry                            | 4                               | 4                                | 40                                           | 10.00                     | 19 |
| 20 | Administrator                      | 1,960                           | 2,062                            | 123,146                                      | 59.73                     | 20 |
| 21 | Assistant Administrator            |                                 |                                  |                                              |                           | 21 |
| 22 | Other Administrative               |                                 |                                  |                                              |                           | 22 |
| 23 | Office Manager                     |                                 |                                  |                                              |                           | 23 |
| 24 | Clerical                           | 10,623                          | 11,535                           | 228,860                                      | 19.84                     | 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                    | 1,653                           | 2,050                            | 27,634                                       | 13.48                     | 31 |
| 32 | Other Health Care(specify)         |                                 |                                  |                                              |                           | 32 |
| 33 | Other(specify) <u>See Attached</u> | 720                             | 785                              | 11,386                                       | 14.50                     | 33 |
| 34 | TOTAL (lines 1 - 33)               | 223,805                         | 243,659                          | \$ 5,244,326 *                               | \$ 21.52                  | 34 |

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                                | 9,000                                               | 09-03                                       | 36 |
| 37 | Medical Records Consultant           |                                        |                                                     |                                             | 37 |
| 38 | Nurse Consultant                     | Monthly                                | 67,975                                              | 10-03                                       | 38 |
| 39 | Pharmacist Consultant                | 420                                    | 27,708                                              | 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                  | 2                                      | 136                                                 | 11-03                                       | 44 |
| 45 | Social Service Consultant            | 96                                     | 6,314                                               | 12-03                                       | 45 |
| 46 | Other(specify)                       |                                        |                                                     |                                             | 46 |
| 47 | <u>Behaviorial Health Consultant</u> | Monthly                                | 1,586                                               | 10-03                                       | 47 |
| 48 |                                      |                                        |                                                     |                                             | 48 |
| 49 | TOTAL (lines 35 - 48)                | 518                                    | \$ 134,241                                          |                                             | 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                |                                        | \$                         |                                             | 50 |
| 51 | Licensed Practical Nurses        |                                        |                            |                                             | 51 |
| 52 | Certified Nurse Assistants/Aides |                                        |                            |                                             | 52 |
| 53 | TOTAL (lines 50 - 52)            |                                        | \$                         |                                             | 53 |

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

\*\* See instructions.



## **XIX. SUPPORT SCHEDULES**

| A. Administrative Salaries                              |                              |             |            | D. Employee Benefits and Payroll Taxes     |        |            |                                          | F. Dues, Fees, Subscriptions and Promotions |        |  |  |
|---------------------------------------------------------|------------------------------|-------------|------------|--------------------------------------------|--------|------------|------------------------------------------|---------------------------------------------|--------|--|--|
| Name                                                    | Function                     | Ownership % | Amount     | Description                                |        | Amount     | Description                              |                                             | Amount |  |  |
| Gina M. McCarthy                                        | Administrator                |             | \$ 123,146 | Workers' Compensation Insurance            |        | \$ 117,438 | IDPH License Fee                         |                                             | \$     |  |  |
|                                                         |                              |             |            | Unemployment Compensation Insurance        |        | 18,642     | Advertising: Employee Recruitment        |                                             | 2,584  |  |  |
|                                                         |                              |             |            | FICA Taxes                                 |        | 401,191    | Health Care Worker Background Check      |                                             |        |  |  |
|                                                         |                              |             |            | Employee Health Insurance                  |        | 95,488     | (Indicate # of checks performed 162 )    |                                             | 1,620  |  |  |
|                                                         |                              |             |            | Employee Meals                             |        | 3,949      | Patient Background Checks                | 58                                          | 580    |  |  |
|                                                         |                              |             |            | Illinois Municipal Retirement Fund (IMRF)* |        |            | Dues & Subscriptions                     |                                             | 27,440 |  |  |
|                                                         |                              |             |            | 401K Expense                               |        | 3,249      | Licenses & Fees                          |                                             | 1,973  |  |  |
|                                                         |                              |             |            | Employee Benefits-Others                   |        | 30,378     |                                          |                                             |        |  |  |
|                                                         |                              |             |            | Employee Physicals                         |        | 42,846     |                                          |                                             |        |  |  |
| TOTAL (agree to Schedule V, line 17, col. 1)            |                              |             |            |                                            |        |            | See Supplemental Schedule                |                                             | 9,592  |  |  |
| (List each licensed administrator separately.)          |                              |             |            |                                            |        |            | Less: Public Relations Expense           | (                                           |        |  |  |
|                                                         |                              |             |            |                                            |        |            | Non-allowable advertising                | (                                           |        |  |  |
|                                                         |                              |             |            |                                            |        |            | Yellow page advertising                  | (                                           |        |  |  |
| B. Administrative - Other                               |                              |             |            |                                            |        |            | TOTAL (agree to Sch. V, line 20, col. 8) |                                             |        |  |  |
|                                                         |                              |             |            |                                            |        |            | \$ 43,789                                |                                             |        |  |  |
|                                                         |                              |             |            |                                            |        |            |                                          |                                             |        |  |  |
|                                                         |                              |             |            |                                            |        |            |                                          |                                             |        |  |  |
|                                                         |                              |             |            |                                            |        |            |                                          |                                             |        |  |  |
| TOTAL (agree to Schedule V, line 17, col. 3)            |                              |             |            |                                            |        |            |                                          |                                             |        |  |  |
| (Attach a copy of any management service agreement)     |                              |             |            |                                            |        |            |                                          |                                             |        |  |  |
|                                                         |                              |             |            |                                            |        |            |                                          |                                             |        |  |  |
|                                                         |                              |             |            |                                            |        |            |                                          |                                             |        |  |  |
|                                                         |                              |             |            |                                            |        |            |                                          |                                             |        |  |  |
| C. Professional Services                                |                              |             |            |                                            |        |            | G. Schedule of Travel and Seminar**      |                                             |        |  |  |
| Vendor/Payee                                            | Type                         |             | Amount     | Description                                | Line # | Amount     | Description                              |                                             | Amount |  |  |
| PointClickCare Technologies                             | Data Processing              |             | \$ 55,882  |                                            |        | \$         | Out-of-State Travel                      |                                             | \$     |  |  |
| Creative Technology Solutions                           | IT Consulting                |             | 10,850     |                                            |        |            |                                          |                                             |        |  |  |
| National Datacare Corporation                           | Resident Trust Fund Services |             | 4,820      |                                            |        |            |                                          |                                             |        |  |  |
| DGTell LLC                                              | Telecommunications Service   |             | 4,841      |                                            |        |            | In-State Travel                          |                                             |        |  |  |
| EMSA Purchasing Group                                   | Procurement Solutions        |             | 4,200      |                                            |        |            |                                          |                                             |        |  |  |
| Reside Admissions LLC                                   | Data Processing              |             | 3,199      |                                            |        |            |                                          |                                             |        |  |  |
| Aperion Care                                            | Data Processing              |             | 25,971     |                                            |        |            |                                          |                                             |        |  |  |
| Synapse PDI                                             | Patient Data Integrations    |             | 550        |                                            |        |            | Seminar Expense                          |                                             | 3,076  |  |  |
| Personnel Planners                                      | Unemployment Tax Consult     |             | 1,800      |                                            |        |            |                                          |                                             |        |  |  |
| Z-Core Technologies                                     | Data Processing              |             | 2,900      |                                            |        |            |                                          |                                             |        |  |  |
| See Attached                                            | Legal                        |             | 7,707      |                                            |        |            | See Supplemental Schedule                |                                             | 928    |  |  |
| See Supplemental Schedule                               |                              |             | 439,767    |                                            |        |            | Entertainment Expense                    | (                                           |        |  |  |
| TOTAL (agree to Schedule V, line 19, column 3)          |                              |             |            |                                            |        |            | (agree to Sch. V, line 24, col. 8)       |                                             |        |  |  |
| (For legal fee disclosure, see page 39 of instructions) |                              |             |            |                                            |        |            | TOTAL                                    |                                             |        |  |  |
|                                                         |                              |             |            |                                            |        |            | \$ 4,003                                 |                                             |        |  |  |

**\* Attach copy of IMRF notifications**

**\*\*See instructions.**



## 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 \$39,687
- (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. \$ 11,567 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. \$ 562,890  
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. \$ 3,949 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.