



Facility Name & ID Number Aperion Care Evanston

# 0048454 Report Period Beginning: 01/01/14 Ending: 12/31/14

**III. STATISTICAL DATA**

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>57</u>	Skilled (SNF)	<u>57</u>	<u>20,805</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>57</u>	TOTALS	<u>57</u>	<u>20,805</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>15,796</u>	<u>255</u>	<u>3,786</u>	<u>19,837</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>15,796</u>	<u>255</u>	<u>3,786</u>	<u>19,837</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.35%

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

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

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

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

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

I. On what date did you start providing long term care at this location?  
Date started 09/08/2006

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 09/08/2006 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 57 and days of care provided 3,235

Medicare Intermediary CGS Administrators

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/14 Fiscal Year: 12/31/14

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

Facility Name &amp; ID Number

Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	130,378	7,064	12,720	150,162		150,162	(7,138)	143,024		1
2	Food Purchase		108,288		108,288		108,288	(1,114)	107,174		2
3	Housekeeping	90,147	9,160		99,307		99,307		99,307		3
4	Laundry		7,087		7,087		7,087		7,087		4
5	Heat and Other Utilities			57,534	57,534		57,534	(4,462)	53,072		5
6	Maintenance	35,474	8,394	46,829	90,697		90,697	15,557	106,254		6
7	Other (specify):*							1,226	1,226		7
8	<b>TOTAL General Services</b>	255,999	139,993	117,083	513,075		513,075	4,069	517,144		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			37,000	37,000		37,000		37,000		9
10	Nursing and Medical Records	955,147	73,282	40,568	1,068,997		1,068,997	(15,130)	1,053,867		10
10a	Therapy	9,551			9,551		9,551		9,551		10a
11	Activities	19,851	4,439	2,379	26,669		26,669		26,669		11
12	Social Services	39,509		3,220	42,729		42,729		42,729		12
13	CNA Training										13
14	Program Transportation							1,321	1,321		14
15	Other (specify):*							2,050	2,050		15
16	<b>TOTAL Health Care and Programs</b>	1,024,058	77,721	83,167	1,184,946		1,184,946	(11,759)	1,173,187		16
	<b>C. General Administration</b>										
17	Administrative	111,596		112,023	223,619		223,619	(82,543)	141,076		17
18	Directors Fees										18
19	Professional Services			257,688	257,688	(10,350)	247,338	(142,789)	104,549		19
20	Dues, Fees, Subscriptions & Promotions			60,654	60,654		60,654	(42,436)	18,218		20
21	Clerical & General Office Expenses	47,093		244,774	291,867		291,867	(148,717)	143,150		21
22	Employee Benefits & Payroll Taxes			217,416	217,416		217,416		217,416		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,656	3,656		3,656	834	4,490		24
25	Other Admin. Staff Transportation			2,580	2,580		2,580	2,872	5,452		25
26	Insurance-Prop.Liab.Malpractice			59,955	59,955		59,955	11,283	71,238		26
27	Other (specify):*							7,344	7,344		27
28	<b>TOTAL General Administration</b>	158,689		958,746	1,117,435	(10,350)	1,107,085	(394,152)	712,933		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,438,746	217,714	1,158,996	2,815,456	(10,350)	2,805,106	(401,842)	2,403,264		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.

Facility Name & ID Number Aperion Care Evanston

#0048454

Report Period Beginning:

01/01/14

Ending:

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## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			56,798	56,798		56,798	29,886	86,684			30
31	Amortization of Pre-Op. & Org.			2,500	2,500		2,500	(2,500)				31
32	Interest			30,948	30,948		30,948	135,513	166,461			32
33	Real Estate Taxes					10,350	10,350	144,871	155,221			33
34	Rent-Facility & Grounds			505,631	505,631		505,631	(505,407)	224			34
35	Rent-Equipment & Vehicles			4,006	4,006		4,006	2,711	6,717			35
36	Other (specify):*							20,398	20,398			36
37	<b>TOTAL Ownership</b>			599,883	599,883	10,350	610,233	(174,528)	435,705			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		119,856	439,489	559,345		559,345	(73,825)	485,520			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			130,919	130,919		130,919		130,919			42
43	Other (specify):*			108,321	108,321		108,321	(108,321)				43
44	<b>TOTAL Special Cost Centers</b>		119,856	678,729	798,585		798,585	(182,146)	616,439			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,438,746	337,570	2,437,608	4,213,924		4,213,924	(758,516)	3,455,408			45

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

Facility Name & ID Number Aperion Care Evanston

# 0048454

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**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
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	(4,776)	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	(18,870)	30		9
10	Interest and Other Investment Income	(188)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(14)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(7,784)	21		19
20	Contributions	(40,167)	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	(170,028)	21		24
25	Fund Raising, Advertising and Promotional	(11,813)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(143,730)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (397,370)		\$	30

<b>BHF USE ONLY</b>						
48		49		50		51
						52

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

		1	2	
		<b>Amount</b>	<b>Reference</b>	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(361,146)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (361,146)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (758,516)		37

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

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

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

Aperion Care Evanston

ID# 0048454

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	State Replacement Tax	\$ (3,069)	21	1
2	Non Allowable Legal	(7,579)	19	2
3	Non Allowable Expense	(93,508)	43	3
4	Bank Charges	(6,804)	21	4
5	PAC Dues	(3,140)	20	5
6	Non Allowable Rent	(5,000)	34	6
7	Vending Income	(1,100)	02	7
8	Additional R&M	10,945	06	8
9	Non Allowable Professional Fees	(4,500)	19	9
10	Theft and Damage Loss	(84)	21	10
11	Amortization	(2,500)	31	11
12	Jury Duty Income	(17)	21	12
13	Bldg Co. - Amortization	(4,249)	31	13
14	Bldg Co. - Bookkeeping Fees	(12,000)	19	14
15	Bldg Co. - Accounting Fees	(10,575)	19	15
16	Bldg Co. - Licenses & Fees	(250)	21	16
17	Non Allowable Dues	(300)	20	17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>		(143,730)	49

Aperion Care Evanston

ID# 0048454

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
50		\$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32

82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98	<b>Total</b>	0	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Evanston# 0048454

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary					(2,470)	76	(4,744)					(7,138)	1
2	Food Purchase	(1,114)											(1,114)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(4,776)					144		170				(4,462)	5
6	Maintenance	10,945		1,553		506	1,243	1,107	203				15,557	6
7	Other (specify):*			102		641	246	237					1,226	7
8	<b>TOTAL General Services</b>	<b>5,055</b>		<b>1,655</b>		<b>(1,323)</b>	<b>1,709</b>	<b>(3,400)</b>	<b>373</b>				<b>4,069</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			1,345		(5,709)		(10,766)					(15,130)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation							1,321					1,321	14
15	Other (specify):*			101		1,309		640					2,050	15
16	<b>TOTAL Health Care and Programs</b>			<b>1,446</b>		<b>(4,400)</b>		<b>(8,805)</b>					<b>(11,759)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(83,881)	916		4,480	(4,058)					(82,543)	17
18	Directors Fees													18
19	Professional Services	(34,654)	22,575	(40,552)	(30,753)	45	(53,974)	(4,125)	345		(1,696)		(142,789)	19
20	Fees, Subscriptions & Promotions	(43,607)		949	13	4	181	8	16				(42,436)	20
21	Clerical & General Office Expenses	(188,036)	1,007	10,321	12,703	550	10,436	3,870	432				(148,717)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			422	8	125	79	200					834	24
25	Other Admin. Staff Transportation			1,197	13	938	542	182					2,872	25
26	Insurance-Prop.Liab.Malpractice		7,715	316	2,651		562	39					11,283	26
27	Other (specify):*			2,014		65	4,741	524					7,344	27
28	<b>TOTAL General Administration</b>	<b>(266,297)</b>	<b>31,297</b>	<b>(109,214)</b>	<b>(14,449)</b>	<b>1,727</b>	<b>(32,953)</b>	<b>(3,360)</b>	<b>793</b>		<b>(1,696)</b>		<b>(394,152)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(261,242)</b>	<b>31,297</b>	<b>(106,113)</b>	<b>(14,449)</b>	<b>(3,996)</b>	<b>(31,244)</b>	<b>(15,565)</b>	<b>1,166</b>		<b>(1,696)</b>		<b>(401,842)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Evanston# 0048454

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(18,870)	46,878			6	466		1,406				29,886	30
31	Amortization of Pre-Op. & Org.	(6,749)	4,249										(2,500)	31
32	Interest	(188)	134,342				213		1,146				135,513	32
33	Real Estate Taxes		143,749						1,122				144,871	33
34	Rent-Facility & Grounds	(5,000)	(488,631)	436			(1,968)		(10,244)				(505,407)	34
35	Rent-Equipment & Vehicles			1,063	68	340	375	701	164				2,711	35
36	Other (specify):*		20,398										20,398	36
37	<b>TOTAL Ownership</b>	<b>(30,807)</b>	<b>(139,015)</b>	<b>1,499</b>	<b>68</b>	<b>346</b>	<b>(914)</b>	<b>701</b>	<b>(6,406)</b>				<b>(174,528)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers									(73,825)			(73,825)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(105,321)						(3,000)					(108,321)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(105,321)</b>						<b>(3,000)</b>		<b>(73,825)</b>			<b>(182,146)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	<b>(397,370)</b>	<b>(107,718)</b>	<b>(104,614)</b>	<b>(14,381)</b>	<b>(3,650)</b>	<b>(32,158)</b>	<b>(17,864)</b>	<b>(5,240)</b>	<b>(73,825)</b>	<b>(1,696)</b>		<b>(758,516)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 488,631	Evanston NRC Realty	100.00%	\$	\$ (488,631)	1
2	V	32 Interest	298	Evanston NRC Realty	100.00%	134,640	134,342	2
3	V	31 Amortization		Evanston NRC Realty	100.00%	4,249	4,249	3
4	V	21 State Replacement Tax		Evanston NRC Realty	100.00%	757	757	4
5	V	30 Depreciation		Evanston NRC Realty	100.00%	46,878	46,878	5
6	V	36 Insurance - MIP		Evanston NRC Realty	100.00%	20,398	20,398	6
7	V	26 Insurance Expense		Evanston NRC Realty	100.00%	7,715	7,715	7
8	V	33 Real Estate Taxes		Evanston NRC Realty	100.00%	135,729	135,729	8
9	V	19 Accounting Fees		Evanston NRC Realty	100.00%	10,575	10,575	9
10	V	33 PY Real Estate Taxes		Evanston NRC Realty	100.00%	8,020	8,020	10
11	V	21 Licenses		Evanston NRC Realty	100.00%	250	250	11
12	V	19 Bookkeeping Fees		Evanston NRC Realty	100.00%	12,000	12,000	12
13	V							13
14	Total		\$ 488,929			\$ 381,211	\$ * (107,718)	14

\* 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	6 REPAIRS & MAINTENANCE		APERION CARE	50.00%	1,553	1,553	15
16	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	50.00%	102	102	16
17	V	10 SALARY- NURSE		APERION CARE	50.00%	1,345	1,345	17
18	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	50.00%	101	101	18
19	V	17 ADMINISTRATIVE		APERION CARE	50.00%	19,142	19,142	19
20	V	19 PROFESSIONAL FEES		APERION CARE	50.00%	1,991	1,991	20
21	V	20 FEES, SUBSCRIPTIONS		APERION CARE	50.00%	949	949	21
22	V	21 CLERICAL & GENERAL		APERION CARE	50.00%	10,321	10,321	22
23	V	24 SEMINARS		APERION CARE	50.00%	422	422	23
24	V	25 AUTO AND TRAVEL		APERION CARE	50.00%	1,197	1,197	24
25	V	26 INSURANCE		APERION CARE	50.00%	316	316	25
26	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	50.00%	2,014	2,014	26
27	V	34 RENT		APERION CARE	50.00%	436	436	27
28	V	35 EQUIPMENT RENTAL		APERION CARE	50.00%	14	14	28
29	V	35 AUTO LEASE		APERION CARE	50.00%	1,049	1,049	29
30	V	17 MANAGEMENT FEE	103,023	APERION CARE	50.00%		(103,023)	30
31	V	19 HOME OFFICE	38,042	APERION CARE	50.00%		(38,042)	31
32	V	19 PROFESSIONAL	2,200	APERION CARE	50.00%		(2,200)	32
33	V	19 DATA PROCESSING	2,301	APERION CARE	50.00%		(2,301)	33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 145,566			\$ 40,952	\$ * (104,614)	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	17 ADMINISTRATIVE		APERION FINANCIAL	50.00%	916	\$	916	15
16	V	19 PROFESSIONAL FEES		APERION FINANCIAL	50.00%	372		372	16
17	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	50.00%	13		13	17
18	V	21 CLERICAL & GENERAL		APERION FINANCIAL	50.00%	12,703		12,703	18
19	V	24 SEMINARS		APERION FINANCIAL	50.00%	8		8	19
20	V	25 AUTO AND TRAVEL		APERION FINANCIAL	50.00%	13		13	20
21	V	26 INSURANCE		APERION FINANCIAL	50.00%	2,651		2,651	21
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	50.00%	68		68	22
23	V	19 HOME OFFICE EXPENSE	31,125	APERION FINANCIAL	50.00%			(31,125)	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		\$ 31,125			\$ 16,744	\$ *	(14,381)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	<u>1</u> <u>DIETARY</u>	\$	<u>APERION CONSULTING</u>	50.00%	\$ 3,125	\$ 3,125
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	50.00%		
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>APERION CONSULTING</u>	50.00%	1,286	1,286
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. &amp; DIETARY</u>		<u>APERION CONSULTING</u>	50.00%	641	641
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	50.00%	9,003	9,003
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	50.00%	1,309	1,309
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>APERION CONSULTING</u>	50.00%		
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING</u>	50.00%	45	45
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	50.00%	4	4
24	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>APERION CONSULTING</u>	50.00%	550	550
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	50.00%	125	125
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	50.00%	938	938
27	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CONSULTING</u>	50.00%		
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CONSULTING</u>	50.00%	65	65
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	50.00%	6	6
30	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	50.00%	340	340
31	V	<u>10</u> <u>CONSULTING</u>	14,712	<u>APERION CONSULTING</u>	50.00%		(14,712)
32	V	<u>01</u> <u>DIETICIAN</u>	5,595	<u>APERION CONSULTING</u>	50.00%		(5,595)
33	V	<u>06</u> <u>PAINTER</u>	480	<u>APERION CONSULTING</u>	50.00%		(480)
34	V	<u>06</u> <u>PROJECT MANAGER</u>	300	<u>APERION CONSULTING</u>	50.00%		(300)
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 21,087			\$ 17,437	\$ * (3,650)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	<u>1</u> <u>DIETARY</u>	\$	<u>YAM MANAGEMENT, LLC</u>	100.00%	\$ 76	\$	76	15
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	144		144	16
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	1,243		1,243	17
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. &amp; DIETARY</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	246		246	18
19	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	4,480		4,480	19
20	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	1,426		1,426	20
21	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	181		181	21
22	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	24,014		24,014	22
23	V	<u>24</u> <u>SEMINARS</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	79		79	23
24	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	542		542	24
25	V	<u>26</u> <u>INSURANCE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	562		562	25
26	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	4,741		4,741	26
27	V	<u>30</u> <u>DEPRECIATION</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	466		466	27
28	V	<u>32</u> <u>INTEREST</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	213		213	28
29	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%				29
30	V	<u>34</u> <u>RENT</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	2,909		2,909	30
31	V	<u>34</u> <u>PARKING RENTAL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	123		123	31
32	V	<u>35</u> <u>AUTO LEASE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	375		375	32
33	V								33
34	V	<u>19</u> <u>ACCOUNTING</u>	22,000	<u>YAM MANAGEMENT, LLC</u>	100.00%			(22,000)	34
35	V								35
36	V	<u>19</u> <u>BOOKEPPING</u>	33,400	<u>YAM MANAGEMENT, LLC</u>	100.00%			(33,400)	36
37	V	<u>21</u> <u>CORPORATE EVENTS</u>	13,578	<u>YAM MANAGEMENT, LLC</u>	100.00%			(13,578)	37
38	V	<u>34</u> <u>RENT</u>	5,000	<u>YAM MANAGEMENT, LLC</u>	100.00%			(5,000)	38
39	Total		\$ 73,978			\$ 41,820	\$ *	(32,158)	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 DIETARY	\$	YAM CONSULTING, LLC	100.00%	\$ 2,491	\$ 2,491
16	V	5 UTILITIES		YAM CONSULTING, LLC	100.00%		
17	V	6 REPAIRS & MAINTENANCE		YAM CONSULTING, LLC	100.00%	1,407	1,407
18	V	7 EMP. BEN.-GEN. SERV.		YAM CONSULTING, LLC	100.00%	237	237
19	V	10 NURSE SALARY		YAM CONSULTING, LLC	100.00%	10,534	10,534
20	V	15 EMP. BEN.-NURSE		YAM CONSULTING, LLC	100.00%	640	640
21	V	17 ADMINISTRATIVE		YAM CONSULTING, LLC	100.00%	4,942	4,942
22	V	19 PROFESSIONAL FEES		YAM CONSULTING, LLC	100.00%	1,462	1,462
23	V	20 FEES, SUBSCRIPTIONS		YAM CONSULTING, LLC	100.00%	8	8
24	V	21 CLERICAL & GENERAL		YAM CONSULTING, LLC	100.00%	3,870	3,870
25	V	24 SEMINARS		YAM CONSULTING, LLC	100.00%	200	200
26	V	25 AUTO AND TRAVEL		YAM CONSULTING, LLC	100.00%	182	182
27	V	26 INSURANCE		YAM CONSULTING, LLC	100.00%	39	39
28	V	27 EMP. BEN.-GEN. ADMIN.		YAM CONSULTING, LLC	100.00%	524	524
29	V	14 NURSE TRAVEL		YAM CONSULTING, LLC	100.00%	1,321	1,321
30	V	32 INTEREST		YAM CONSULTING, LLC	100.00%		
31	V	35 AUTO RENTAL		YAM CONSULTING, LLC	100.00%	701	701
32	V	10 NURSE CONSULTING	21,300	YAM CONSULTING, LLC	100.00%		(21,300)
33	V	19 DATA PROCESSING	5,587	YAM CONSULTING, LLC	100.00%		(5,587)
34	V	1 DIETICIAN	7,235	YAM CONSULTING, LLC	100.00%		(7,235)
35	V	17 ADMINISTRATIVE CONSULTANT	9,000	YAM CONSULTING, LLC	100.00%		(9,000)
36	V	43 MARKETING	3,000	YAM CONSULTING, LLC	100.00%		(3,000)
37	V	6 PAINTER & PROJECT MANAGER	300	YAM CONSULTING, LLC	100.00%		(300)
38	V						
39	Total		\$ 46,422			\$ 28,558	\$ * (17,864)

\* 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	\$	8131 N. MONTICELLO, LLC	100.00%	\$ 170	\$	170	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		203		203	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		345		345	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		16		16	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		432		432	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		1,406		1,406	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		1,146		1,146	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		224		224	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		164		164	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		1,122		1,122	24
25	V								25
26	V	34 RENT	7,000	8131 N. MONTICELLO, LLC				(7,000)	26
27	V	34 RENT	3,468	8132 N. MONTICELLO, LLC				(3,468)	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		\$ 10,468			\$ 5,228	\$ *	(5,240)	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	\$ 434,266	Renewal Rehab	100.00%	\$ 360,441	\$ (73,825)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 434,266			\$ 360,441	\$ * (73,825)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 8,075	ProPay HR LLC	12.00%	\$ 6,379	\$ (1,696)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 8,075			\$ 6,379	\$ * (1,696)

\* 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		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	39

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

Facility Name & ID Number

Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending:

12/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	YOSEF MEYSTEI	.10%	Aperion Care Amboy	Amboy	EVANSTON NRC REALTY, LLC	SKOKIE	BUILDING CO.	1
2	NRC INVESTMENT GROUP, LLC	99.9%	Aperion Care Jacksonville	Jacksonville	YAM MANAGEMENT (1/1/14-6/30/14)	SKOKIE	MANAGEMENT CO.	2
3			River Crossing Rehab	Galesburg	YAM CONSULTING (1/1/14-6/30/14)	SKOKIE	CONSULTING CO.	3
4			Aperion Care Dolton	Dolton	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING CO.	4
5			Riverwood Rehab	East Moline	PROPAY	EVANSTON	PAYROLL SERVICES	5
6			Aperion Care Bridgeport	Bridgeport	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	6
7			Aperion Care Litchfield	Litchfield	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	7
8			Aperion Care Springfield	Springfield	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	8
9			Aperion Care Burbank	Burbank	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	9
10			Aperion Care Midlothian	Midlothian	APERION ESTATES PERU	PERU, IN	ALF	10
11			Aperion Care St. Elmo	St. Elmo	APERION CARE COPPERAS HOLLOW	CALDWELL, TX	ALF	11
12			Aperion Care Chicago Heights	Chicago Heights	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	12
13			Aperion Care Forest Park	Forest Park				13
14			Aperion Care Oak Lawn	Oak Lawn				14
15			Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care International	Chicago				17
18			Aperion Care Plum Grove	Palatine				18
19			Aperion Care Wilmington	Wilmington				19
20			Aperion Care Arbors Michigan City	Michigan City, IN				20
21			Aperion Care Demotte	Demotte, IN				21
22			Aperion Care Kokomo	Kokomo, IN				22
23			Aperion Care Peru	Peru, IN				23
24			Aperion Care Tolleston Park	Gary, IN				24
25			Aperion Care Valparaiso	Valparaiso, IN				25
26			Aperion Care Copperas Hollow	Caldwell, TX				26
27								27
28								28
29								29
30								30

Facility Name & ID Number

Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending:

12/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								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

Facility Name & ID Number Aperion Care Evanston # 0048454 Report Period Beginning: 01/01/14 Ending: 12/31/14

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Shareholder	Administrative	0.10%	See Attached	1	2.50%	Alloc. Salary	\$ 4,607	17-07	1
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.5	2.50%	Alloc. Salary	774	17-07	2
3	Joel Meystel	Relative	Administrative	0.00%	See Attached	0.5	2.50%	Alloc. Salary	994	17-07	3
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.1	3.03%	Alloc. Salary	509	21-07	4
5	Shimon Meystel	Relative	Clerical	0.00%	See Attached	1	0.03%	Alloc. Salary	935	21-07	5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 7,819		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 Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

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

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

Facility Name & ID Number Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization APERION CARE  
 Street Address 8131 N. MONTICELLO  
 City / State / Zip Code SKOKIE, ILLINOIS 60076  
 Phone Number ( 847) 673-6767  
 Fax Number ( 847) 673-6768

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

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	67,680	59,564	9,907	1,553	1
2	7	EMP. BEN.-GEN. SERV. & DIS	ACTUAL CENSUS	431,728	30	4,451		9,907	102	2
3	10	SALARY- NURSE	ACTUAL CENSUS	431,728	30	58,629	58,629	9,907	1,345	3
4	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	4,381		9,907	101	4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	834,151	758,436	9,907	19,142	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	86,759		9,907	1,991	6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	41,339		9,907	949	7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	449,771	436,216	9,907	10,321	8
9	24	SEMINARS	ACTUAL CENSUS	431,728	30	18,383		9,907	422	9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	52,156		9,907	1,197	10
11	26	INSURANCE	ACTUAL CENSUS	431,728	30	13,783		9,907	316	11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	87,772		9,907	2,014	12
13	34	RENT	ACTUAL CENSUS	431,728	30	19,000		9,907	436	13
14	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	601		9,907	14	14
15	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	45,731		9,907	1,049	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,784,587	\$ 1,312,845		\$ 40,952	25

Facility Name & ID Number Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization APERION FINANCIAL  
 Street Address 8131 N. MONTICELLO  
 City / State / Zip Code SKOKIE, ILLINOIS 60076  
 Phone Number ( 847) 673-6767  
 Fax Number ( 847) 673-6768

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	39,916	9,907	916	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	16,216	9,907	372	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	570	9,907	13	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	553,558	596,633	12,703	4
5	24	SEMINARS	ACTUAL CENSUS	431,728	30	342	9,907	8	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	585	9,907	13	6
7	26	INSURANCE	ACTUAL CENSUS	431,728	30	115,531	9,907	2,651	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	2,974	9,907	68	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 729,692	\$ 596,633		\$ 16,744	25

Facility Name & ID Number Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization APERION CONSULTING  
 Street Address 8131 N. MONTICELLO  
 City / State / Zip Code SKOKIE, ILLINOIS 60076  
 Phone Number ( 847) 673-6767  
 Fax Number ( 847) 673-6768

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETARY	ACTUAL CENSUS	431,728	30	\$ 136,198	\$ 136,198	9,907	\$ 3,125	1
2	5	UTILITIES	ACTUAL CENSUS	431,728	30		9,907			2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	56,041	55,918	9,907	1,286	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	431,728	30	27,933		9,907	641	4
5	10	SALARY NURSE	ACTUAL CENSUS	431,728	30	392,341	392,341	9,907	9,003	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	57,045		9,907	1,309	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30			9,907		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	1,960		9,907	45	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	180		9,907	4	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	23,973	19,489	9,907	550	10
11	24	SEMINARS	ACTUAL CENSUS	431,728	30	5,431		9,907	125	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	40,886		9,907	938	12
13	26	INSURANCE	ACTUAL CENSUS	431,728	30			9,907		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	2,834		9,907	65	14
15	30	DEPRECIATION	ACTUAL CENSUS	431,728	30	263		9,907	6	15
16	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	14,818		9,907	340	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 759,903	\$ 603,946		\$ 17,437	25

Facility Name & ID Number Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization YAM MANAGEMENT, LLC  
 Street Address 8131 N. MONTICELLO  
 City / State / Zip Code SKOKIE, ILLINOIS 60076  
 Phone Number ( 847) 673-6767  
 Fax Number ( 847) 673-6768

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETARY	ACTUAL CENSUS	375,486	26	\$ 2,866	\$ 2,866	9,930	\$ 76	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26	5,432	9,930	144	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	47,002	38,824	9,930	1,243	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	375,486	26	9,302	9,930	246	4	
5	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	169,404	169,404	9,930	4,480	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	53,925	9,930	1,426	6	
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	6,855	9,930	181	7	
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	908,031	634,084	9,930	24,014	8
9	24	SEMINARS	ACTUAL CENSUS	375,486	26	3,004	9,930	79	9	
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	20,508	9,930	542	10	
11	26	INSURANCE	ACTUAL CENSUS	375,486	26	21,257	9,930	562	11	
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	179,286	9,930	4,741	12	
13	30	DEPRECIATION	ACTUAL CENSUS	375,486	26	17,623	9,930	466	13	
14	32	INTEREST	ACTUAL CENSUS	375,486	26	8,053	9,930	213	14	
15	33	REAL ESTATE TAX	ACTUAL CENSUS	375,486	26		9,930		15	
16	34	RENT	ACTUAL CENSUS	375,486	26	110,000	9,930	2,909	16	
17	34	PARKING RENTAL	ACTUAL CENSUS	375,486	26	4,655	9,930	123	17	
18	35	AUTO LEASE	ACTUAL CENSUS	375,486	26	14,167	9,930	375	18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 1,581,370	\$ 845,178	\$ 41,820	25	

Facility Name & ID Number Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization YAM CONSULTING, LLC  
 Street Address 8131 N. MONTICELLO  
 City / State / Zip Code SKOKIE, ILLINOIS 60076  
 Phone Number ( 847) 673-6767  
 Fax Number ( 847) 673-6768

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETARY	ACTUAL CENSUS	375,486	26	\$ 94,203	\$ 94,203	9,930	\$ 2,491	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26		9,930			2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	53,189	53,189	9,930	1,407	3
4	7	EMP. BEN.-GEN. SERV.	ACTUAL CENSUS	375,486	26	8,951		9,930	237	4
5	10	NURSE SALARY	ACTUAL CENSUS	375,486	26	398,330	398,330	9,930	10,534	5
6	15	EMP. BEN.-NURSE	ACTUAL CENSUS	375,486	26	24,191		9,930	640	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	186,891	186,891	9,930	4,942	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	55,290		9,930	1,462	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	291		9,930	8	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	146,322	139,573	9,930	3,870	10
11	24	SEMINARS	ACTUAL CENSUS	375,486	26	7,546		9,930	200	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	6,873		9,930	182	12
13	26	INSURANCE	ACTUAL CENSUS	375,486	26	1,489		9,930	39	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	19,826		9,930	524	14
15	14	NURSE TRAVEL	ACTUAL CENSUS	375,486	26	49,952		9,930	1,321	15
16	32	INTEREST	ACTUAL CENSUS	375,486	26	1		9,930		16
17	35	AUTO RENTAL	ACTUAL CENSUS	375,486	26	26,512		9,930	701	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,079,857	\$ 872,186		\$ 28,558	25

Facility Name & ID Number Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization 8131 N. MONTICELLO, LLC  
 Street Address 8131 N. MONTICELLO  
 City / State / Zip Code SKOKIE, ILLINOIS 60076  
 Phone Number ( 847) 673-6767  
 Fax Number ( 847) 673-6768

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	807,214	30	\$ 6,925	\$ 19,837	\$ 170	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	807,214	30	8,268	19,837	203	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	807,214	30	14,051	19,837	345	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	807,214	30	646	19,837	16	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	807,214	30	17,570	19,837	432	5
6	30	DEPRECIATION	ACTUAL CENSUS	807,214	30	57,207	19,837	1,406	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	807,214	30	46,653	19,837	1,146	7
8	34	RENT	ACTUAL CENSUS	807,214	30	9,100	19,837	224	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	807,214	30	6,667	19,837	164	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	807,214	30	45,673	19,837	1,122	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 212,760	\$		\$ 5,228	25

Facility Name & ID Number Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization RENEWAL REHAB  
 Street Address 8131 N. MONTICELLO  
 City / State / Zip Code SKOKIE, ILLINOIS 60076  
 Phone Number ( 847) 673-6767  
 Fax Number ( 847) 673-6768

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Sevices	Direct		\$	\$		\$ 360,441	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 360,441	25

Facility Name & ID Number Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization ProPay HR LLC  
 Street Address 2201 W. MAIN STREET  
 City / State / Zip Code EVANSTON, IL 60202  
 Phone Number ( 847) 905-3268  
 Fax Number ( )

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct Cost		\$	\$		\$ 6,379	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 6,379	25

Facility Name & ID Number Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

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

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

Facility Name & ID Number

Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending:

12/31/14

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
<b>A. Directly Facility Related</b>																	
<b>Long-Term</b>																	
1	Bldg Co. - Mortgage Payable						\$ 4,314,900	\$ 4,025,253			\$ 134,640	1					
2												2					
3												3					
4												4					
5												5					
<b>Working Capital</b>																	
6	Commercial Loan		X	Line of Credit			594,000	594,000		4.2500	29,822	6					
7	Insurance Policies		X								1,126	7					
8	See Supplemental Schedule										213	8					
9	<b>TOTAL Facility Related</b>						\$ 4,908,900	\$ 4,619,253			\$ 165,801	9					
<b>B. Non-Facility Related*</b>																	
10	Interest Income		X								(188)	10					
11	Bldg. Co Interest Income		X								(298)	11					
12	Allocated from 8131 N. Monticello		X								1,146	12					
13												13					
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 660	14					
15	<b>TOTALS (line 9+line14)</b>						\$ 4,908,900	\$ 4,619,253			\$ 166,461	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 20,398 Line # 36

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

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

Facility Name & ID Number

Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending:

12/31/14

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE**

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
	<b>A. Directly Facility Related</b>															
	<b>Long-Term</b>															
1							\$	\$			\$					
2																
3																
4																
5																
6																
7	<b>TOTAL Long-Term</b>															
	<b>Working Capital</b>															
8	<b>Allocated from YAM Management</b>						\$	\$			\$ 213					
9																
10																
11																
12																
13																
14	<b>TOTAL Working Capital</b>										\$ 213					
	<b>B. Non-Facility Related*</b>															
15							\$	\$			\$					
16																
17																
18																
19																
20	<b>TOTAL Non-Facility Related</b>															

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

SEE ACCOUNTANTS' COMPILATION REPORT

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



## 2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Evanston COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0048454

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2013 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 2013.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>11-18-326-011-0000</u>	<u>Long Term Care Property</u>	\$ <u>129,265.20</u>	\$ <u>129,265.20</u>
2. <u>10-23-325-045-0000</u>	<u>Management Company</u>	\$ <u>64,433.32</u>	\$ <u>1,387.06</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>193,698.52</u></u>	\$ <u><u>130,652.26</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

C.    **Tax Bills**

Attach a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

**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.



4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ <u>_____</u>	\$ <u>_____</u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Aperion Care Evanston

# 0048454 Report Period Beginning:

01/01/14 Ending:

12/31/14

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 18,609 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories 2

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)  
 List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

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

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

Nature of Costs: \_\_\_\_\_  
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>		<u>2008</u>	<u>\$ 286,895</u>	1
2	<u>Allocated from 8131</u>		<u>2010</u>	<u>2,187</u>	2
3	<b>TOTALS</b>			<b>\$ 289,082</b>	3

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	57		2008	1961	\$ 1,644,650	\$ 46,878	35	\$ 46,990	\$ 112	\$ 224,747	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		2007		57,689		20	3,638	3,638	39,146	9
10	Various		2008		95,962		20	2,606	2,606	54,911	10
11	Various		2009		58,600		20	5,860	5,860	31,847	11
12	Various		2010		103,898		20	6,673	6,673	31,144	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

Facility Name & ID Number Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		18,730			937	937	2,810	67
68		27,248	1,868		999	(869)	4,222	68
69			56,798			(56,798)		69
70		\$ 2,006,776	\$ 105,544		\$ 67,704	\$ (37,840)	\$ 388,826	70

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

Facility Name & ID Number **Aperion Care Evanston**

# **0048454**

Report Period Beginning:

**01/01/14**

Ending:

**12/31/14**

**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	10
	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>		\$ 2,006,776	\$ 105,544		\$ 67,704	\$ (37,840)	\$ 388,826	1
2	Elevator Paint, Handrail	2011	3,800		20	190	190	713	2
3	Dry Wall Ceiling	2012	4,600		20	230	230	613	3
4	Thermal System Pipe Insulation Removal	2012	2,800		20	140	140	385	4
5	1St Floor Dining Room, 2Nd Floor Oak Room, Stairwell Removal	2012	18,550		20	928	928	2,473	5
6	Passage Lever	2012	4,226		20	211	211	546	6
7	Sas Architects And Planners	2013	5,963		20	298	298	398	7
8	Replaced Defective Cast Iron Sewer Pipe	2014	9,935		20	331	331	331	8
9	Replace Exixting Sign With New Non Illuminated Post And Panel	2014	4,629		20	154	154	154	9
10	Hot Water Correction:Pipe In New Return Line With New Pump	2014	7,827		20	391	391	391	10
11	Put 1St & 2Nd Floor Nursing Stations On Emergency Generator C	2014	3,500		20	73	73	73	11
12	New Elevator Motor	2014	3,940		20	49	49	49	12
13	Replace Elevator Packing Kit	2014	3,600		20	30	30	30	13
14	Installation Of Backflow Assembly	2014	3,441		20	29	29	29	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,083,587	\$ 105,544		\$ 70,758	\$ (34,786)	\$ 395,011	34

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

Facility Name & ID Number Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XI. OWNERSHIP COSTS (continued)**

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 2,083,587	\$ 105,544		\$ 70,758	\$ (34,786)	\$ 395,011	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)		\$ 2,083,587	\$ 105,544		\$ 70,758	\$ (34,786)	\$ 395,011	34

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

Facility Name & ID Number Aperion Care Evanston

# 0048454

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XI. OWNERSHIP COSTS (continued)**

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,083,587	\$ 105,544		\$ 70,758	\$ (34,786)	\$ 395,011	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)		\$ 2,083,587	\$ 105,544		\$ 70,758	\$ (34,786)	\$ 395,011	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Totals from Page 12D, Carried Forward</b>		\$ <b>2,083,587</b>	\$ <b>105,544</b>		\$ <b>70,758</b>	\$ <b>(34,786)</b>	\$ <b>395,011</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>2,083,587</b>	\$ <b>105,544</b>		\$ <b>70,758</b>	\$ <b>(34,786)</b>	\$ <b>395,011</b>	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12E, Carried Forward</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements</b>								8
9	<b>2 Steel Doors &amp; Frame</b>	<b>2012</b>	<b>4,450</b>		<b>20</b>	<b>223</b>	<b>223</b>	<b>668</b>	9
10	<b>Concrete Patio - Roof &amp; Railing</b>	<b>2012</b>	<b>14,280</b>		<b>20</b>	<b>714</b>	<b>714</b>	<b>2,142</b>	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>18,730</b>	\$		\$ <b>937</b>	\$ <b>937</b>	\$ <b>2,810</b>	34

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

Facility Name & ID Number **Aperion Care Evanston**

# **0048454**

Report Period Beginning:

**01/01/14**

Ending:

**12/31/14**

**XI. OWNERSHIP COSTS (continued)**

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12F, Carried Forward</b>		\$ <b>18,730</b>	\$		\$ <b>937</b>	\$ <b>937</b>	\$ <b>2,810</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>18,730</b>	\$		\$ <b>937</b>	\$ <b>937</b>	\$ <b>2,810</b>	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12G, Carried Forward</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	<b>Allocated from 8131 N. Monticello</b>	2010	16,994	505	35	436	(69)	1,943	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Information</b>								8
9	<b>Allocated from 8131 N. Monticello</b>	2010	7,612	765	20	381	(384)	1,727	9
10	<b>Allocated from 8131 N. Monticello</b>	2013	1,324	132	20	66	(66)	132	10
11	<b>Allocated from YAM Management</b>			466			(466)		11
12	<b>Allocated from Aperion Care</b>	2010	756		20	76	76	323	12
13	<b>Allocated from Aperion Care</b>	2012	477		20	32	32	80	13
14	<b>Allocated from Aperion Care</b>	2013	85		20	8	8	17	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 27,248	\$ 1,868		\$ 999	\$ (869)	\$ 4,222	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 27,248	\$ 1,868		\$ 999	\$ (869)	\$ 4,222	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)		\$ 27,248	\$ 1,868		\$ 999	\$ (869)	\$ 4,222	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 391,013	\$	\$ 15,478	\$ 15,478	10	\$ 90,233	71
72	Current Year Purchases	3,257	9	290	281	10	290	72
73	Fully Depreciated Assets	68,112				10	68,112	73
74								74
75	TOTALS	\$ 462,382	\$ 9	\$ 15,768	\$ 15,759		\$ 158,635	75

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

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care		\$ 780	\$	\$ 156	\$ 156	5	\$ 548	76
77										77
78										78
79										79
80	TOTALS			\$ 780	\$	\$ 156	\$ 156		\$ 548	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,835,831	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 105,553	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 86,683	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (18,870)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 554,194	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number

Aperion Care Evanston

# 0048454

Report Period Beginning: 01/01/14

Ending: 12/31/14

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Allocated from 8131 N. Monticello				224			5
6								6
7	TOTAL				\$ 224			7

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. \_\_\_\_\_ /2015                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2016                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2017                      \$ \_\_\_\_\_

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 4,252

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from YAM Consulting		\$	\$ 701	17
18	Allocated from YAM Management			375	18
19	Allocated from Aperion Care			1,049	19
20	Allocated from Aperion Consulting			340	20
21	TOTAL		\$	\$ 2,465	21

\* 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.

Facility Name & ID Number Aperion Care Evanston # 0048454 Report Period Beginning: 01/01/14 Ending: 12/31/14  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	143,521	\$		\$	143,521	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				45,319				45,319	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				245,205				245,205	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescripts					119,357			119,357	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify): <u>See Supplemental</u>						5,444	499			5,943	13
14	<b>TOTAL</b>			\$		\$	439,489	\$	119,856	\$	559,345	14

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

Facility Name & ID Number Aperion Care Evanston# 0048454Report Period Beginning: 01/01/14

Ending:

12/31/14

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ (74,772)	\$ 9,984	1
2	Cash-Patient Deposits	142,490	142,490	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	701,687	701,687	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	65,730	70,951	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	924,793	924,793	8
9	Other(specify):	14,051	322,088	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,773,979	\$ 2,171,993	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		286,895	13
14	Buildings, at Historical Cost		764,649	14
15	Leasehold Improvements, at Historical Cost	347,969	366,699	15
16	Equipment, at Historical Cost	262,032	534,970	16
17	Accumulated Depreciation (book methods)	(384,384)	(706,587)	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):	1,032,039	1,126,941	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,257,656	\$ 2,373,567	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,031,635	\$ 4,545,560	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 220,425	\$ 232,425	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	147,418	147,418	28
29	Short-Term Notes Payable	594,000	594,000	29
30	Accrued Salaries Payable	75,207	75,207	30
31	Accrued Taxes Payable (excluding real estate taxes)	1,198	1,198	31
32	Accrued Real Estate Taxes(Sch.IX-B)		135,728	32
33	Accrued Interest Payable	2,314	13,383	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Attached Schedule	211,386	211,386	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,251,948	\$ 1,410,745	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		4,025,253	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 4,025,253	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,251,948	\$ 5,435,998	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,779,687	\$ (890,438)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,031,635	\$ 4,545,560	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>1,821,940</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,821,940</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	445,785	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	(488,038)	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(42,253)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,779,687</b>	<b>24</b> *

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

**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	\$ 4,248,565	1
2	Discounts and Allowances for all Levels	242,497	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 4,491,062</b>	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	11,192	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 11,192</b>	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	113,808	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	10,052	19
20	Radiology and X-Ray	1,100	20
21	Other Medical Services	1,080	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 126,040</b>	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	188	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 188</b>	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	31,227	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 31,227</b>	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 4,659,709</b>	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	513,075	31
32	Health Care	1,184,946	32
33	General Administration	1,117,435	33
<b>B. Capital Expense</b>			
34	Ownership	599,883	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	667,666	35
36	Provider Participation Fee	130,919	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 4,213,924</b>	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>445,785</b>	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 445,785</b>	43

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 2,642,288	44
45	Private Pay - Net Inpatient Revenue	51,424	45
46	Medicare - Net Inpatient Revenue	1,696,996	46
47	Other-(specify) <u>Insurance</u>	100,354	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 4,491,062</b>	49

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

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

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

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

Facility Name & ID Number **Aperion Care Evanston**

# **0048454**

Report Period Beginning: **01/01/14**

Ending:

**12/31/14**

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,976	2,120	\$ 78,704	\$ 37.12	1
2	Assistant Director of Nursing					2
3	Registered Nurses	12,468	13,452	405,695	30.16	3
4	Licensed Practical Nurses	4,456	4,829	105,392	21.82	4
5	CNAs & Orderlies	32,186	34,132	345,764	10.13	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	930	1,054	9,551	9.06	8
9	Activity Director					9
10	Activity Assistants	1,900	2,081	19,851	9.54	10
11	Social Service Workers	2,000	2,371	39,509	16.66	11
12	Dietician					12
13	Food Service Supervisor	1,976	2,168	40,401	18.64	13
14	Head Cook					14
15	Cook Helpers/Assistants	8,604	9,734	89,977	9.24	15
16	Dishwashers					16
17	Maintenance Workers	1,960	2,160	35,474	16.42	17
18	Housekeepers	8,805	9,530	90,147	9.46	18
19	Laundry					19
20	Administrator	2,008	2,160	111,596	51.66	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,734	4,409	47,093	10.68	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	1,906	2,080	19,592	9.42	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	84,909	92,280	\$ 1,438,746 *	\$ 15.59	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	232	\$ 12,720	01-03	35
36	Medical Director	Monthly	37,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	480	36,122	10-03	38
39	Pharmacist Consultant	Monthly	4,446	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	40	2,379	11-03	44
45	Social Service Consultant	54	3,220	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	806	\$ 95,887		49

**C. CONTRACT NURSES**

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

Facility Name & ID Number Aperion Care Evanston

# 0048454

Report Period Beginning: 01/01/14

Ending: 12/31/14

**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	
<u>Etan Bleichman</u>	<u>Administrator</u>	<u>0.00%</u>	<u>\$ 111,596</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 28,479</u>	<u>IDPH License Fee</u>	<u>\$ 3,980</u>	
				<u>Unemployment Compensation Insurance</u>	<u>15,783</u>	<u>Advertising: Employee Recruitment</u>	<u>1,553</u>	
				<u>FICA Taxes</u>	<u>109,509</u>	<u>Health Care Worker Background Check</u>	<u>3,678</u>	
				<u>Employee Health Insurance</u>	<u>50,874</u>	<u>(Indicate # of checks performed <u>368</u>)</u>		
				<u>Employee Meals</u>		<u>Patient Background Checks</u>		
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues &amp; Subscriptions</u>	<u>3,266</u>	
				<u>Employee Meals</u>	<u>657</u>	<u>Licenses &amp; Permits</u>	<u>4,570</u>	
				<u>Union Pension Fund</u>	<u>9,453</u>	<u>Allocated from YAM Consulting</u>	<u>8</u>	
				<u>401K Expense</u>	<u>640</u>	<u>Allocated from YAM Management</u>	<u>181</u>	
				<u>Other Employee Benefits</u>	<u>2,021</u>	<u>See Supplemental Schedule</u>	<u>982</u>	
						<u>Less: Public Relations Expense</u>	<u>( )</u>	
						<u>Non-allowable advertising</u>	<u>( )</u>	
						<u>Yellow page advertising</u>	<u>( )</u>	
<b>TOTAL (agree to Schedule V, line 17, col. 1)</b>			<b>\$ 111,596</b>	<b>TOTAL (agree to Schedule V, line 22, col.8)</b>	<b>\$ 217,416</b>	<b>TOTAL (agree to Sch. V, line 20, col. 8)</b>	<b>\$ 18,218</b>	
<b>(List each licensed administrator separately.)</b>								
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
<u>YAM Administrative Consulting</u>			<u>9,000</u>				<u>Out-of-State Travel</u>	<u>\$</u>
<u>Management Fees - Aperion Care, Inc</u>			<u>103,023</u>					
							<u>In-State Travel</u>	
<b>TOTAL (agree to Schedule V, line 17, col. 3)</b>			<b>\$ 112,023</b>	<b>TOTAL</b>		<b>\$</b>	<u>Seminar Expense</u>	<u>3,656</u>
<b>(Attach a copy of any management service agreement)</b>							<u>Allocated from YAM Consulting</u>	<u>200</u>
							<u>Allocated from YAM Management</u>	<u>79</u>
							<u>See Supplemental Schedule</u>	<u>555</u>
							<u>Entertainment Expense</u>	<u>( )</u>
							<u>(agree to Sch. V, line 24, col. 8)</u>	
<b>TOTAL (agree to Schedule V, line 19, column 3)</b>			<b>\$ 257,687</b>				<b>TOTAL</b>	<b>\$ 4,490</b>
<b>(For legal fee disclosure, see page 39 of instructions)</b>								

\* Attach copy of IMRF notifications

\*\*See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Aperion Care Evanston# 0048454

Report Period Beginning:

01/01/14

Ending:

12/31/14**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. ILCLTC - \$4,045
- (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. \$ 13,258 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? X YES 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. \$ 130,919  
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. \$ 657 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? Yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- 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.