

		FOR BHF USE					

LL1

**2015**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT (COST REPORT)**  
**FOR LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2015)**

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

<p><b>I. IDPH License ID Number:</b> <u>0048454</u></p> <p><b>Facility Name:</b> <u>Aperion Care Evanston, Llc</u></p> <p><b>Address:</b> <u>1300 Oak Avenue</u> <u>Evanston</u> <u>60201</u>  <small>Number City Zip Code</small></p> <p><b>County:</b> <u>Cook</u></p> <p><b>Telephone Number:</b> <u>(847) 869-1300</u> <b>Fax #</b> <u>(847) 869-1378</u></p> <p><b>HFS ID Number:</b> _____</p> <p><b>Date of Initial License for Current Owners:</b> <u>9/1/2006</u></p> <p><b>Type of Ownership:</b></p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT  <input type="checkbox"/> Charitable Corp.  <input type="checkbox"/> Trust            IRS Exemption Code _____         </td> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> PROPRIETARY  <input type="checkbox"/> Individual  <input type="checkbox"/> Partnership  <input type="checkbox"/> Corporation  <input type="checkbox"/> "Sub-S" Corp.  <input checked="" type="checkbox"/> Limited Liability Co.  <input type="checkbox"/> Trust  <input type="checkbox"/> Other _____         </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL  <input type="checkbox"/> State  <input type="checkbox"/> County  <input type="checkbox"/> Other _____         </td> </tr> </table> <p><b>In the event there are further questions about this report, please contact:</b>  <b>Name:</b> <u>Steve Lavenda</u> <b>Telephone Number:</b> <u>(847) 282-6300</u>  <b>Email Address:</b> _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/15</u> to <u>12/31/15</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;">(Signed) _____ (Type or Print Name) _____ (Title) _____</td> </tr> <tr> <td style="padding: 5px;">Paid Preparer</td> <td style="padding: 5px;">(Signed) _____ (Print Name and Title) _____ (Firm Name &amp; Address) <u>Marcum, LLP</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u> (Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u></td> </tr> </table> <p align="right"> <b>MAIL TO: BUREAU OF HEALTH FINANCE</b>  <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b>        201 S. Grand Avenue East        Springfield, IL 62763-0001 <span style="float: right;">Phone # (217) 782-1630</span> </p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) _____ (Title) _____	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) <u>Marcum, LLP</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u> (Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) _____ (Title) _____							
Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) <u>Marcum, LLP</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u> (Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u>							

Facility Name & ID Number Aperion Care Evanston, Llc

# 0048454 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	<u>16,553</u>	<u>324</u>	<u>2,926</u>	<u>19,803</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>16,553</u>	<u>324</u>	<u>2,926</u>	<u>19,803</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.18%

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 2,315

Medicare Intermediary CGS Administrators

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/15 Fiscal Year: 12/31/15

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

Facility Name & ID Number Aperion Care Evanston, Llc# 0048454

Report Period Beginning:

01/01/15

Ending:

12/31/15**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	146,574	14,091	12,605	173,270		173,270	(8,016)	165,254		1
2	Food Purchase		110,656		110,656		110,656	(1,105)	109,551		2
3	Housekeeping	87,132	9,708		96,840		96,840		96,840		3
4	Laundry		4,626	7,357	11,983		11,983		11,983		4
5	Heat and Other Utilities			53,313	53,313		53,313	(66)	53,247		5
6	Maintenance	35,803	21,456	48,323	105,582		105,582	8,653	114,235		6
7	Other (specify):*							1,160	1,160		7
8	<b>TOTAL General Services</b>	<b>269,509</b>	<b>160,537</b>	<b>121,598</b>	<b>551,644</b>		<b>551,644</b>	<b>627</b>	<b>552,271</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			35,500	35,500		35,500		35,500		9
10	Nursing and Medical Records	1,007,531	73,018	32,867	1,113,416		1,113,416	(6,556)	1,106,860		10
10a	Therapy	120	795		915		915		915		10a
11	Activities	34,322	4,646	3,969	42,937		42,937		42,937		11
12	Social Services	37,149		2,089	39,238		39,238		39,238		12
13	CNA Training										13
14	Program Transportation			1,087	1,087		1,087		1,087		14
15	Other (specify):*							2,667	2,667		15
16	<b>TOTAL Health Care and Programs</b>	<b>1,079,122</b>	<b>78,459</b>	<b>75,512</b>	<b>1,233,093</b>		<b>1,233,093</b>	<b>(3,889)</b>	<b>1,229,204</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	123,942		193,917	317,859		317,859	(158,177)	159,682		17
18	Directors Fees										18
19	Professional Services			231,649	231,649		231,649	(138,467)	93,182		19
20	Dues, Fees, Subscriptions & Promotions			74,781	74,781		74,781	(45,211)	29,570		20
21	Clerical & General Office Expenses	31,981		161,028	193,009		193,009	(77,021)	115,988		21
22	Employee Benefits & Payroll Taxes			231,916	231,916		231,916		231,916		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,155	1,155		1,155	2,929	4,084		24
25	Other Admin. Staff Transportation			943	943		943	5,423	6,366		25
26	Insurance-Prop.Liab.Malpractice			57,278	57,278		57,278	13,051	70,329		26
27	Other (specify):*							3,222	3,222		27
28	<b>TOTAL General Administration</b>	<b>155,923</b>		<b>952,667</b>	<b>1,108,590</b>		<b>1,108,590</b>	<b>(394,251)</b>	<b>714,339</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>1,504,554</b>	<b>238,996</b>	<b>1,149,777</b>	<b>2,893,327</b>		<b>2,893,327</b>	<b>(397,514)</b>	<b>2,495,813</b>		<b>29</b>

\*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, Llc

#0048454

Report Period Beginning:

01/01/15

Ending:

12/31/15

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			67,759	67,759		67,759	61,169	128,928			30
31	Amortization of Pre-Op. & Org.			17,705	17,705		17,705	(17,705)				31
32	Interest			22,886	22,886		22,886	132,784	155,670			32
33	Real Estate Taxes							136,713	136,713			33
34	Rent-Facility & Grounds			549,893	549,893		549,893	(549,559)	334			34
35	Rent-Equipment & Vehicles			6,599	6,599		6,599	2,495	9,094			35
36	Other (specify):*							19,793	19,793			36
37	<b>TOTAL Ownership</b>			664,842	664,842		664,842	(214,311)	450,531			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		113,566	374,125	487,691		487,691	(53,971)	433,720			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			137,432	137,432		137,432		137,432			42
43	Other (specify):*			18,858	18,858		18,858	(18,858)	(0)			43
44	<b>TOTAL Special Cost Centers</b>		113,566	530,415	643,981		643,981	(72,829)	571,152			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,504,554	352,562	2,345,034	4,202,150		4,202,150	(684,654)	3,517,496			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, Llc**

# **0048454**

Report Period Beginning:

**01/01/15**

Ending:

**12/31/15**

**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	(381)	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	9,593	30		9
10	Interest and Other Investment Income	(1,004)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(18)	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	(2,920)	21		18
19	Entertainment	(4,231)	21		19
20	Contributions	(41,500)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(105,056)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(114,287)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (259,804)		\$	30

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

		1	2	
		<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)	(424,849)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (424,849)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (684,654)		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

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

Aperion Care Evanston, Llc

ID# 0048454

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing Expense	\$ (250)	43	1
2	Advertising/Marketing	(18,236)	43	2
3	Promotional Products	(372)	43	3
4	Bank Charges	(13,931)	21	4
5	Theft & Damage Loss	(2,016)	21	5
6	Amortization	(17,705)	31	6
7	Other Unclassified Income	(76)	21	7
8	Vending Commissions	(1,200)	02	8
9	Bldg Co - Accounting Fees	(12,325)	19	9
10	Bldg Co - Amortization	(4,249)	36	10
11	Bldg Co - Bank Charges	(175)	21	11
12	Bldg Co - Bookkeeping	(10,000)	19	12
13	Bldg Co - Licenses & Fees	(175)	20	13
14	Additional R&M	6,561	06	14
15	PAC Dues	(5,639)	20	15
16	Non Allowable Legal Fees	(2,500)	19	16
17	Non Allowable Rent	(32,000)	34	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>	(114,287)		49

Aperion Care Evanston, Llc

ID# 0048454

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
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>		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Evanston, Llc# 0048454

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Operating Expenses	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>A. General Services</b>													
1	Dietary				(8,016)								(8,016)	1
2	Food Purchase	(1,218)		113									(1,105)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(381)		4			311						(66)	5
6	Maintenance	6,561		2,673	(1,051)	10	460						8,653	6
7	Other (specify):*			172	988								1,160	7
8	<b>TOTAL General Services</b>	<b>4,962</b>		<b>2,962</b>	<b>(8,079)</b>	<b>10</b>	<b>772</b>						<b>627</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			2,423	(8,979)								(6,556)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			173	2,494								2,667	15
16	<b>TOTAL Health Care and Programs</b>			<b>2,596</b>	<b>(6,485)</b>								<b>(3,889)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(159,918)		1,740							(158,177)	17
18	Directors Fees													18
19	Professional Services	(24,825)	22,325	(74,471)	447	(60,241)	105		(1,807)				(138,467)	19
20	Fees, Subscriptions & Promotions	(47,314)	175	1,124	767	30	7						(45,211)	20
21	Clerical & General Office Expenses	(128,404)	175	19,245	805	30,542	617						(77,021)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			2,716	156	57							2,929	24
25	Other Admin. Staff Transportation			3,215	1,793	416							5,423	25
26	Insurance-Prop.Liab.Malpractice		7,832	881		4,338							13,051	26
27	Other (specify):*			3,150	72								3,222	27
28	<b>TOTAL General Administration</b>	<b>(200,543)</b>	<b>30,507</b>	<b>(204,058)</b>	<b>4,040</b>	<b>(23,118)</b>	<b>729</b>		<b>(1,807)</b>				<b>(394,251)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(195,581)</b>	<b>30,507</b>	<b>(198,500)</b>	<b>(10,525)</b>	<b>(23,108)</b>	<b>1,501</b>		<b>(1,807)</b>				<b>(397,514)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Evanston, Llc# 0048454

Report Period Beginning:

01/01/15 Ending:12/31/15

## 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	9,593	49,971	331	37		1,237						61,169	30
31	Amortization of Pre-Op. & Org.	(17,705)											(17,705)	31
32	Interest	(1,004)	130,388	2,441	11		948						132,784	32
33	Real Estate Taxes		135,501				1,212						136,713	33
34	Rent-Facility & Grounds	(32,000)	(505,893)	172			(11,838)						(549,559)	34
35	Rent-Equipment & Vehicles			1,682	269	196	349						2,495	35
36	Other (specify):*	(4,249)	24,042										19,793	36
37	<b>TOTAL Ownership</b>	<b>(45,365)</b>	<b>(165,991)</b>	<b>4,626</b>	<b>317</b>	<b>196</b>	<b>(8,093)</b>						<b>(214,311)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(53,971)					(53,971)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(18,858)											(18,858)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(18,858)</b>						<b>(53,971)</b>					<b>(72,829)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(259,804)	(135,484)	(193,874)	(10,208)	(22,913)	(6,592)	(53,971)	(1,807)				(684,654)	45

**VII. RELATED PARTIES**

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See 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	\$ 505,893	Evanston NRC Realty	100.00%	\$	(505,893)	1
2	V	32 Interest	264	Evanston NRC Realty	100.00%	130,652	130,388	2
3	V	19 Accounting Fees		Evanston NRC Realty	100.00%	12,325	12,325	3
4	V	36 Amortization		Evanston NRC Realty	100.00%	4,249	4,249	4
5	V	21 Bank Charges		Evanston NRC Realty	100.00%	175	175	5
6	V	36 Insurance - MIP		Evanston NRC Realty	100.00%	19,793	19,793	6
7	V	33 Real Estate Taxes		Evanston NRC Realty	100.00%	135,501	135,501	7
8	V	19 Bookkeeping		Evanston NRC Realty	100.00%	10,000	10,000	8
9	V	20 Licenses & Fees		Evanston NRC Realty	100.00%	175	175	9
10	V	30 Depreciation		Evanston NRC Realty	100.00%	49,971	49,971	10
11	V	26 Insurance		Evanston NRC Realty	100.00%	7,832	7,832	11
12	V							12
13	V							13
14	Total		\$ 506,157			\$ 370,673	\$ * (135,484)	14

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

Facility Name & ID Number Aperion Care Evanston, Llc# 0048454Report Period Beginning: 01/01/15Ending: 12/31/15

## VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2 FOOD	\$	APERION CARE	100.00%	\$ 113	\$	113	15
16	V	5 UTILITIES		APERION CARE	100.00%	4		4	16
17	V	6 REPAIRS & MAINTENANCE		APERION CARE	100.00%	2,673		2,673	17
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	172		172	18
19	V	10 SALARY- NURSE		APERION CARE	100.00%	2,423		2,423	19
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	173		173	20
21	V	17 ADMINISTRATIVE		APERION CARE	100.00%	33,999		33,999	21
22	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	6,767		6,767	22
23	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	1,124		1,124	23
24	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	19,245		19,245	24
25	V	24 SEMINARS		APERION CARE	100.00%	2,716		2,716	25
26	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	3,215		3,215	26
27	V	26 INSURANCE		APERION CARE	100.00%	881		881	27
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	3,150		3,150	28
29	V	30 DEPRECIATION		APERION CARE	100.00%	331		331	29
30	V	32 INTEREST		APERION CARE	100.00%	2,441		2,441	30
31	V	33 REAL ESTATE TAX		APERION CARE	100.00%				31
32	V	34 RENT		APERION CARE	100.00%	172		172	32
33	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	53		53	33
34	V	35 AUTO LEASE		APERION CARE	100.00%	1,628		1,628	34
35	V	17 MANAGEMENT FEE	193,917	APERION CARE	100.00%			(193,917)	35
36	V	19 HOME OFFICE	74,233	APERION CARE	100.00%			(74,233)	36
37	V	19 DATA PROCESSING	7,005	APERION CARE	100.00%			(7,005)	37
38	V								38
39	Total		\$ 275,155			\$ 81,281	\$ *	(193,874)	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>	100.00%	\$ 4,589	\$ 4,589
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>APERION CONSULTING</u>	100.00%	2,999	2,999
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. &amp; DIETARY</u>		<u>APERION CONSULTING</u>	100.00%	988	988
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	100.00%	19,071	19,071
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%	2,494	2,494
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>APERION CONSULTING</u>	100.00%		
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING</u>	100.00%	447	447
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	100.00%	767	767
24	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>APERION CONSULTING</u>	100.00%	805	805
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	100.00%	156	156
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	100.00%	1,793	1,793
27	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%		
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CONSULTING</u>	100.00%	72	72
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	100.00%	37	37
30	V	<u>32</u> <u>INTEREST</u>		<u>APERION CONSULTING</u>	100.00%	11	11
31	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>APERION CONSULTING</u>	100.00%		
32	V	<u>34</u> <u>RENT</u>		<u>APERION CONSULTING</u>	100.00%		
33	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	100.00%	269	269
34	V	<u>10</u> <u>CONSULTING</u>	28,050	<u>APERION CONSULTING</u>	100.00%		(28,050)
35	V	<u>01</u> <u>DIETICIAN</u>	12,605	<u>APERION CONSULTING</u>	100.00%		(12,605)
36	V	<u>06</u> <u>PAINTER</u>	2,400	<u>APERION CONSULTING</u>	100.00%		(2,400)
37	V	<u>06</u> <u>PROJECT MANAGER</u>	1,650	<u>APERION CONSULTING</u>	100.00%		(1,650)
38	V						
39	Total		\$ 44,705			\$ 34,497	\$ * (10,208)

\* 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 FINANCIAL	100.00%	10	\$	10	15
16	V	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	1,740		1,740	16
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	495		495	17
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	30		30	18
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	30,542		30,542	19
20	V	24 SEMINARS		APERION FINANCIAL	100.00%	57		57	20
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	416		416	21
22	V	26 INSURANCE		APERION FINANCIAL	100.00%	4,338		4,338	22
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	196		196	23
24	V	19 HOME OFFICE EXPENSE	60,736	APERION FINANCIAL	100.00%			(60,736)	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		\$ 60,736			\$ 37,824	\$ *	(22,913)	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	8131 N. MONTICELLO, LLC	100.00%	\$ 311	\$	311	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		460		460	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		105		105	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		7		7	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		617		617	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		1,237		1,237	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		948		948	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		334		334	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		349		349	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		1,212		1,212	24
25	V								25
26	V	34 RENT	12,000	8131 N. MONTICELLO, LLC				(12,000)	26
27	V	34 RENT	172	8131 N. MONTICELLO, LLC				(172)	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 12,172			\$ 5,580	\$ *	(6,592)	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	\$ 374,796	Renewal Rehab	100.00%	\$ 320,825	\$ (53,971)
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		\$ 374,796			\$ 320,825	\$ * (53,971)

\* 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	\$ 6,951	ProPay HR LLC	24.00%	\$ 5,144	\$ (1,807)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 6,951			\$ 5,144	\$ * (1,807)

\* 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
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.

**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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
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.

**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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
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.

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	DECLARATION OF TRUST OF YOSEF MEYSTEL	0.10%	Aperion Care Amboy	Amboy	EVANSTON NRC REALTY, LLC	SKOKIE	BUILDING CO.	1
2	NRC INVESTMENT GROUP, LLC	99.90%	Aperion Care Jacksonville	Jacksonville	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3			River Crossing Rehab	Galesburg	PROPAY	EVANSTON	PAYROLL SERVICES	3
4			Aperion Care Dolton	Dolton	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	4
5			Riverwood Rehab	East Moline	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	5
6			Aperion Care Bridgeport	Bridgeport	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	6
7			Aperion Care Litchfield	Litchfield	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	7
8			Aperion Care Springfield	Springfield	APERION ESTATES PERU	PERU, IN	ALF	8
9			Aperion Care St. Elmo	St. Elmo	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	9
10			Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	10
11			Aperion Care Burbank	Burbank	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	11
12			Aperion Care Chicago Heights	Chicago Heights	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	12
13			Aperion Care Forest Park	Forest Park	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	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 Spring Valley	Spring Valley				20
21			Aperion Care Elgin	Elgin				21
22			Aperion Care Toluca	Toluca				22
23			Aperion Care Colfax	Colfax				23
24			Aperion Care Bloomington	Bloomington				24
25			The Arbors at Michigan City	Michigan City, IN				25
26			Aperion Care Demotte	Demotte, IN				26
27			Aperion Care Kokomo	Kokomo, IN				27
28			Aperion Care Tolleston Park	Gary, IN				28
29			Aperion Care Valparaiso	Valparaiso, IN				29
30			Aperion Care Peru	Peru, IN				30



Facility Name &amp; ID Number

Aperion Care Evanston, Llc

#

0048454

Report Period Beginning:

01/01/15

Ending:

12/31/15

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.10%	See Attached	0.90	2.25%	Alloc. Salary	\$ 4,281	17-07	1	
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.40	1.00%	Alloc. Salary	664	17-07	2	
3	Joel Meystel	Relative	Administrative	0.00%	See Attached	0.40	2.00%	Alloc. Salary	1,253	17-07	3	
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.10	3.03%	Alloc. Salary	505	21-07	4	
5	Shimon Meystel	Relative	Clerical	0.00%	See Attached	0.90	2.25%	Alloc. Salary	90	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	\$ 6,793		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, Llc

# 0048454

Report Period Beginning:

01/01/15

Ending: 12/31/15

**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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Aperion Care Evanston, Llc

# 0048454

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization APERION CARE  
 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	2	FOOD	ACTUAL CENSUS	925,063	39	\$ 5,257	\$ 19,803	\$ 113	1	
2	5	UTILITIES	ACTUAL CENSUS	925,063	39	179	19,803	4	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	124,883	112,788	19,803	2,673	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	8,040		19,803	172	4
5	10	SALARY- NURSE	ACTUAL CENSUS	925,063	39	113,170	113,170	19,803	2,423	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	8,067		19,803	173	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	1,588,216	1,274,084	19,803	33,999	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	316,131		19,803	6,767	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	52,521		19,803	1,124	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	899,005	810,120	19,803	19,245	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	126,855		19,803	2,716	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	150,166		19,803	3,215	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39	41,165		19,803	881	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	147,150		19,803	3,150	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	15,480		19,803	331	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	114,048		19,803	2,441	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			19,803		17
18	34	RENT	ACTUAL CENSUS	925,063	39	8,054		19,803	172	18
19	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	2,485		19,803	53	19
20	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	76,069		19,803	1,628	20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 3,796,942	\$ 2,310,162	\$ 81,281		25

Facility Name & ID Number Aperion Care Evanston, Llc

# 0048454

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETARY	ACTUAL CENSUS	925,063	39	\$ 214,389	\$ 214,389	19,803	\$ 4,589	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39			19,803		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	140,088	138,625	19,803	2,999	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	46,162		19,803	988	4
5	10	SALARY NURSE	ACTUAL CENSUS	925,063	39	890,856	890,856	19,803	19,071	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	116,493		19,803	2,494	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39			19,803		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	20,901		19,803	447	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	35,826		19,803	767	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	37,620	25,723	19,803	805	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	7,289		19,803	156	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	83,735		19,803	1,793	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39			19,803		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	3,364		19,803	72	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	1,739		19,803	37	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	508		19,803	11	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			19,803		17
18	34	RENT	ACTUAL CENSUS	925,063	39			19,803		18
19	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	12,556		19,803	269	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,611,525	\$ 1,269,593		\$ 34,497	25

Facility Name & ID Number Aperion Care Evanston, Llc

# 0048454

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization APERION FINANCIAL  
 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	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	457	19,803	10	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	19,803	1,740	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144	19,803	495	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382	19,803	30	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	1,383,575	30,542	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672	19,803	57	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412	19,803	416	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628	19,803	4,338	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143	19,803	196	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					\$ 1,766,837	\$ 1,464,878	\$ 37,824	25

Facility Name & ID Number Aperion Care Evanston, Llc

# 0048454

Report Period Beginning:

01/01/15

Ending: 12/31/15

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

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

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	925,063	39	\$ 14,551	\$ 19,803	\$ 311	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508	19,803	460	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910	19,803	105	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320	19,803	7	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813	19,803	617	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774	19,803	1,237	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281	19,803	948	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600	19,803	334	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285	19,803	349	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595	19,803	1,212	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					\$ 260,637	\$	\$ 5,580	25

Facility Name & ID Number Aperion Care Evanston, Llc

# 0048454

Report Period Beginning:

01/01/15

Ending: 12/31/15

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 Services	Direct	37	\$	\$		\$ 320,825	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				\$	\$		\$ 320,825	25

Facility Name & ID Number Aperion Care Evanston, Llc

# 0048454

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

ProPay HR LLC

Street Address

2201 W. MAIN ST

City / State / Zip Code

EVANSTON, ILLINOIS 60202

Phone Number

( 847) 905-3268

Fax Number

( )

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 5,144	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				\$	\$		\$ 5,144	25

Facility Name & ID Number Aperion Care Evanston, Llc

# 0048454

Report Period Beginning:

01/01/15

Ending: 12/31/15

**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 \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

# 0048454

Report Period Beginning:

01/01/15

Ending: 12/31/15

**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 \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

# 0048454

Report Period Beginning:

01/01/15

Ending: 12/31/15

**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 \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

# 0048454

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

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

1	2	3	4	5	6	7	8	9	10										
										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	Capital One Commercial Banking	X				\$ 4,314,900	\$ 3,902,545	6/1/2037	3.3000	\$ 130,652	1								
2											2								
3											3								
4											4								
5											5								
<b>Working Capital</b>																			
6	First Midwest Bank	X	Line of Credit				353,615			22,117	6								
7	Insurance Policies	X								769	7								
8											8								
9	<b>TOTAL Facility Related</b>					\$ 4,314,900	\$ 4,256,160			\$ 153,538	9								
<b>B. Non-Facility Related*</b>																			
10	Interest Income	X								(1,004)	10								
11	Interest Income - Bldg Co	X								(264)	11								
12	Allocated from Aperion Care	X								2,441	12								
13	See Supplemental Schedule									959	13								
14	<b>TOTAL Non-Facility Related</b>					\$	\$			\$ 2,132	14								
15	<b>TOTALS (line 9+line14)</b>					\$ 4,314,900	\$ 4,256,160			\$ 155,670	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 19,793 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, Llc

# 0048454

Report Period Beginning:

01/01/15

Ending:

12/31/15

**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	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	<b>TOTAL Long-Term</b>									7										
<b>Working Capital</b>																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	<b>TOTAL Working Capital</b>									14										
<b>B. Non-Facility Related*</b>																				
15	Allocated from Aperion Consult	X								11										
16	Allocated from 8131 N. Montice	X								948										
17										17										
18										18										
19										19										
20	<b>TOTAL Non-Facility Related</b>									959										

\* 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.)

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)**

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2014 report.		\$	<b>135,728</b>		<b>1</b>
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<b>133,519</b>		<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(2,209)</b>		<b>3</b>
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>138,922</b>		<b>4</b>
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$			<b>5</b>
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>136,713</b>		<b>7</b>
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<b>111,808</b>	<b>8</b>	<b>FOR BHF USE ONLY</b>	
	2011	<b>112,354</b>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2014 \$
	2012	<b>117,714</b>	<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$
	2013	<b>129,265</b>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$
	2014	<b>132,307</b>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$
<b>2015 Accrual = \$132,307 x 1.05 = \$138,922</b>					
<b>Allocated from 8131 N. Monticello = \$1,212</b>					

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

**2014 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Aperion Care Evanston, Llc 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 2014 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 2014.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>11-18-326-011-0000</u>	<u>Long Term Care Property</u>	\$ <u>132,306.89</u>	\$ <u>132,306.89</u>
2. <u>10-23-325-045-0000</u>	<u>Management Company</u>	\$ <u>64,606.75</u>	\$ <u>1,214.58</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>196,913.64</u>	\$ <u>133,521.47</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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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



Facility Name & ID Number Aperion Care Evanston, Llc

# 0048454

Report Period Beginning:

01/01/15

Ending:

12/31/15

**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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2008</u>	<u>\$ 286,895</u>	<u>1</u>
2	<u>Allocated from 8131 N. Monticello</u>			<u>1,905</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 288,800</b>	<b>3</b>

**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	\$ 49,971	35	\$ 46,990	\$ (2,981)	\$ 271,737	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Various		2007	57,689		20	3,639	3,639	42,785	9
10	Various		2008	95,962		20	7,983	7,983	59,399	10
11	Various		2009	58,600		20	5,860	5,860	37,707	11
12	Various		2010	103,898		20	5,117	5,117	36,261	12
13	Various		2011	3,800		20	190	190	903	13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		215,580			10,779	10,779	13,589	67
68		23,484	1,290		815	(475)	4,320	68
69			67,759			(67,759)		69
70		\$ 2,203,662	\$ 119,020		\$ 81,373	\$ (37,647)	\$ 466,699	70

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 2,203,662	\$ 119,020		\$ 81,373	\$ (37,647)	\$ 466,699	1
2	Dry Wall Ceiling	2012	4,600		20	230	230	843	2
3	Thermal System Pipe Insulation Removal	2012	2,800		20	140	140	525	3
4	1St Floor Dining Room, 2Nd Floor Oak Room, Stairwell Removal	2012	18,550		20	928	928	3,401	4
5	Passage Lever	2012	4,226		20	211	211	757	5
6	Sas Architects And Planners	2013	5,963		20	298	298	696	6
7	Replace Defective Cast Iron Sewer Pump	2014	9,935		20	497	497	828	7
8	Replace Existing Sign With New Non-Illuminated Post & Panel	2014	4,629		20	309	309	463	8
9	Hot Water Correction- Pipe In New Return Line With New Pump	2014	7,827		20	391	391	783	9
10	Put 1St & 2Nd Floor Nursing Stations On Emergency Generator C	2014	3,500		20	175	175	248	10
11	New Elevator Motor	2014	3,940		20	197	197	246	11
12	Replace Elevator Packing Kit	2014	3,600		20	180	180	210	12
13	Installation Of Backflow Assembly	2014	3,441		20	172	172	201	13
14	New Masonry On West, South, East, & North Facades	2015	75,000		20	1,563	1,563	1,563	14
15	Install New Parkway Lines For Oak Avenue Parkway	2015	2,950		20	115	115	115	15
16	Cable For Voice Data	2015	3,629		20	30	30	30	16
17	Camera Security	2015	8,577		20	71	71	71	17
18	Floor & Drywall In Vestibule, Reception Area, & Dining Room	2015	65,000		20	271	271	271	18
19	Annunciator For 2Nd Floor'S Nurse'S Station	2015	6,500		20	108	108	108	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>		\$ 2,438,329	\$ 119,020		\$ 87,259	\$ (31,761)	\$ 478,058	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		\$ 2,438,329	\$ 119,020		\$ 87,259	\$ (31,761)	\$ 478,058	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)	\$ 2,438,329	\$ 119,020		\$ 87,259	\$ (31,761)	\$ 478,058	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		\$ 2,438,329	\$ 119,020		\$ 87,259	\$ (31,761)	\$ 478,058	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)	\$ 2,438,329	\$ 119,020		\$ 87,259	\$ (31,761)	\$ 478,058	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		\$ 2,438,329	\$ 119,020		\$ 87,259	\$ (31,761)	\$ 478,058	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)	\$ 2,438,329	\$ 119,020		\$ 87,259	\$ (31,761)	\$ 478,058	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>Building Company</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>	2012	4,450		20	223	223	890	9
10	<b>Concrete Patio - Roof &amp; Railing</b>	2012	14,280		20	714	714	2,856	10
11	<b>Low Voltage Repairs 1300 Oak &amp; Install Alarm</b>	2015	4,800		20	240	240	240	11
12	<b>Masonry Repairs in North &amp; East Façade of East Wing</b>	2015	32,000		20	1,600	1,600	1,600	12
13	<b>Roof Repairs</b>	2015	13,500		20	675	675	675	13
14	<b>Replace Fire Doors &amp; Panic Hardware, Install 2 Hr Rated Wall</b>	2015	12,600		20	630	630	630	14
15	<b>1st Fl Dining Area-Framing,Drywall, Paint, Outlets</b>	2015	36,000		20	1,800	1,800	1,800	15
16	<b>Lobby/Reception-Doors, Closets, Drywall, Paint, Wiring</b>	2015	22,950		20	1,148	1,148	1,148	16
17	<b>Fireproofing Columns, Glazing Doors/Windows on</b>	2015	75,000		20	3,750	3,750	3,750	17
18	<b>West &amp; East Facades, Roofing</b>								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>		\$ 215,580	\$		\$ 10,779	\$ 10,779	\$ 13,589	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		\$ 215,580	\$		\$ 10,779	\$ 10,779	\$ 13,589	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
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25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 215,580	\$		\$ 10,779	\$ 10,779	\$ 13,589	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	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010	14,804	440	35	380	(60)	2,072	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	638	51	20	32	(19)	191	9
10	Allocated from Aperion Care	2012	181	7	20	9	2	36	10
11	Allocated from Aperion Care	2013	77	4	20	4		12	11
12									12
13	Allocated from 8131 N. Monticello	2010	6,631	788	20	332	(456)	1,836	13
14	Allocated from 8131 N. Monticello	2013	1,153		20	58	58	173	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)		\$ 23,484	\$ 1,290		\$ 815	\$ (475)	\$ 4,320	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		\$ 23,484	\$ 1,290		\$ 815	\$ (475)	\$ 4,320	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
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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)	\$ 23,484	\$ 1,290		\$ 815	\$ (475)	\$ 4,320	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	\$ 358,483	\$ 91	\$ 38,113	\$ 38,022	10	\$ 312,589	71
72	Current Year Purchases	47,551	103	3,322	3,219	10	3,322	72
73	Fully Depreciated Assets	101,046				10	101,046	73
74								74
75	TOTALS	\$ 507,080	\$ 194	\$ 41,435	\$ 41,241		\$ 416,956	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	2015	\$ 675	\$ 89	\$ 135	\$ 46	5	\$ 226	76
77		Allocated from Aperion Consultir	2015	496	32	99	67	5	99	77
78										78
79										79
80	TOTALS			\$ 1,171	\$ 121	\$ 234	\$ 113		\$ 325	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)	\$ 3,235,380	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 119,335	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 128,928	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 9,593	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 895,339	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	Architect Fees	\$ 49,024	92
93	Construction Draw	171,213	93
94	Coordinate Installation	1,664	94
95		\$ 221,901	95

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

	1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:			\$			3
4	Additions						4
5	<u>Allocated from 8131 N. Monticello</u>			<u>334</u>			5
6							6
7	<b>TOTAL</b>			\$ <b>334</b>			7

\*\*

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 6,663 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	<u>Auto Lease</u>	<u>2015 Toyota Camry</u>	\$ <u>266.55</u>	\$ <u>533</u>	17
18	<u>Allocated from Aperion Care</u>			<u>1,628</u>	18
19	<u>Allocated from Aperion Consulting</u>			<u>269</u>	19
20					20
21	<b>TOTAL</b>		\$ <b>266.55</b>	\$ <b>2,430</b>	21

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_  
Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2016</u>	\$ _____
13.	<u>/2017</u>	\$ _____
14.	<u>/2018</u>	\$ _____

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		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	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 135,965	\$		\$ 135,965	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			33,683			33,683	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			197,839			197,839	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				112,054		112,054	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>					6,638	1,512		8,150	13
14	TOTAL			\$		\$ 374,125	\$ 113,566		\$ 487,691	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, Llc# 0048454Report Period Beginning: 01/01/15Ending: 12/31/1512/31/15

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,000	\$ 60,545	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	453,468	453,468	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	71,576	76,798	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	705,350	705,350	8
9	Other(specify):	10,762	240,639	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,242,156	\$ 1,536,800	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	503,125	718,705	15
16	Equipment, at Historical Cost	321,479	594,417	16
17	Accumulated Depreciation (book methods)	(445,086)	(817,260)	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):	1,194,669	1,285,321	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,574,187	\$ 2,832,727	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,816,343	\$ 4,369,527	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 396,584	\$ 396,584	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	353,615	353,615	29
30	Accrued Salaries Payable	93,852	93,852	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,663	2,663	31
32	Accrued Real Estate Taxes(Sch.IX-B)		138,922	32
33	Accrued Interest Payable	(231)	10,501	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Attached Schedule	254,271	289,897	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,100,754	\$ 1,286,034	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,902,545	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>	\$	\$ 3,902,545	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,100,754	\$ 5,188,579	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,715,589	\$ (819,052)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,816,343	\$ 4,369,527	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>1,779,687</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Depreciation</b>	<b>7,067</b>	<b>3</b>
<b>4</b>	<b>Equipment R&amp;M</b>	<b>186</b>	<b>4</b>
<b>5</b>	<b>Rounding</b>	<b>3</b>	<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,786,943</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>305,532</b>	<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	<b>(376,886)</b>	<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>(71,354)</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>1,715,589</b>	<b>24</b> *

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

Facility Name &amp; ID Number Aperion Care Evanston, Llc

# 0048454

Report Period Beginning: 01/01/15

Ending:

12/31/15

**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**

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 4,436,722	1
2	Discounts and Allowances for all Levels	(62,711)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 4,374,011	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	102,568	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 102,568	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	20,001	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	1,506	19
20	Radiology and X-Ray	234	20
21	Other Medical Services	7,082	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 28,823	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	1,004	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,004	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>See Supplemental Schedule</b>	1,276	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,276	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 4,507,682	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	551,644	31
32	Health Care	1,233,093	32
33	General Administration	1,108,590	33
<b>B. Capital Expense</b>			
34	Ownership	664,842	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	506,549	35
36	Provider Participation Fee	137,432	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 4,202,150	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	305,532	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 305,532	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,925,036	44
45	Private Pay - Net Inpatient Revenue	62,279	45
46	Medicare - Net Inpatient Revenue	1,243,656	46
47	Other-(specify) <u>Insurance</u>	143,040	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 4,374,011	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, Llc

# 0048454

Report Period Beginning:

01/01/15

Ending:

12/31/15

**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	1,904	2,040	\$ 85,629	\$ 41.98	1
2	Assistant Director of Nursing					2
3	Registered Nurses	10,480	11,403	357,898	31.39	3
4	Licensed Practical Nurses	6,149	6,380	167,612	26.27	4
5	CNAs & Orderlies	31,375	33,214	374,728	11.28	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4	4	120	30.00	8
9	Activity Director					9
10	Activity Assistants	3,234	3,390	34,322	10.12	10
11	Social Service Workers	1,904	2,042	37,149	18.19	11
12	Dietician					12
13	Food Service Supervisor	1,976	2,144	41,692	19.45	13
14	Head Cook	2,223	2,292	24,852	10.84	14
15	Cook Helpers/Assistants	7,649	8,018	80,030	9.98	15
16	Dishwashers					16
17	Maintenance Workers	1,896	2,120	35,803	16.89	17
18	Housekeepers	8,235	8,560	87,132	10.18	18
19	Laundry					19
20	Administrator	1,976	2,573	123,942	48.17	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,144	2,254	31,981	14.19	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	1,745	1,975	21,664	10.97	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	82,894	88,409	\$ 1,504,554 *	\$ 17.02	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	229	\$ 12,605	01-03	35
36	Medical Director	Monthly	35,500	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	374	28,050	10-03	38
39	Pharmacist Consultant	Monthly	4,817	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	66	3,969	11-03	44
45	Social Service Consultant	35	2,089	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	704	\$ 87,030		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

**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</u>	<u>\$ 62,017</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 37,231</u>	<u>IDPH License Fee</u>	<u>\$</u>	
<u>Shammona Clark</u>	<u>Administrator</u>	<u>0</u>	<u>44,228</u>	<u>Unemployment Compensation Insurance</u>	<u>16,697</u>	<u>Advertising: Employee Recruitment</u>	<u>4,251</u>	
<u>Meir Katzenstein</u>	<u>Administrator</u>	<u>0</u>	<u>17,697</u>	<u>FICA Taxes</u>	<u>113,488</u>	<u>Health Care Worker Background Check</u>		
				<u>Employee Health Insurance</u>	<u>50,934</u>	<u>(Indicate # of checks performed <u>551</u>)</u>	<u>5,519</u>	
				<u>Employee Meals</u>	<u>806</u>	<u>Patient Background Checks</u>		
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues &amp; Subscriptions</u>	<u>13,499</u>	
				<u>Union Pension Fund</u>	<u>11,330</u>	<u>Licenses &amp; Fees</u>	<u>4,373</u>	
				<u>401K Expense</u>	<u>570</u>	<u>Allocated from Aperion Care</u>	<u>1,124</u>	
				<u>Employee Physicals</u>	<u>320</u>	<u>Allocated from Aperion Consulting</u>	<u>767</u>	
				<u>Other Employee Benefits</u>	<u>541</u>	<u>See Supplemental Schedule</u>	<u>37</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>\$ 123,942</b>	<b>TOTAL (agree to Schedule V, line 22, col.8)</b>	<b>\$ 231,916</b>	<b>TOTAL (agree to Sch. V, line 20, col. 8)</b>	<b>\$ 29,570</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>Aperion Care - Management Fees</u>			<u>\$ 193,917</u>				<u>Out-of-State Travel</u>	<u>\$</u>
							<u>In-State Travel</u>	
<b>TOTAL (agree to Schedule V, line 17, col. 3)</b>			<b>\$ 193,917</b>	<b>TOTAL</b>		<b>\$</b>	<u>Seminar Expense</u>	<u>1,155</u>
<b>(Attach a copy of any management service agreement)</b>							<u>Allocated from Aperion Care</u>	<u>2,716</u>
							<u>Allocated from Aperion Consulting</u>	<u>156</u>
							<u>See Supplemental Schedule</u>	<u>57</u>
							<u>Entertainment Expense</u>	<u>( )</u>
							<b>TOTAL (agree to Sch. V, line 24, col. 8)</b>	<b>\$ 4,084</b>
C. Professional Services								
Vendor/Payee	Type		Amount					
<u>FR&amp;R/Marcum LLP</u>	<u>Accounting</u>		<u>\$ 18,010</u>					
<u>Aperion Care</u>	<u>Home Office Expense</u>		<u>74,233</u>					
<u>Aperion Financial</u>	<u>Home Office Expense</u>		<u>60,736</u>					
<u>Propay HR</u>	<u>Payroll Processing</u>		<u>6,951</u>					
<u>Aperion Care</u>	<u>Data Processing</u>		<u>7,005</u>					
<u>Creative Technology Solutions</u>	<u>Data Processing</u>		<u>3,756</u>					
<u>E-Health Data Solutions</u>	<u>Data Processing</u>		<u>5,400</u>					
<u>Galaxy Hosted Software</u>	<u>Data Processing</u>		<u>10,400</u>					
<u>National Datacare Corporation</u>	<u>Data Processing</u>		<u>2,119</u>					
<u>Wescom Solutions, Inc.</u>	<u>Data Processing</u>		<u>10,470</u>					
<u>Pendulum LLC</u>	<u>Risk Management</u>		<u>1,184</u>					
<u>See Supplemental Schedule</u>			<u>31,383</u>					
<b>TOTAL (agree to Schedule V, line 19, column 3)</b>			<b>\$ 231,648</b>					
<b>(For legal fee disclosure, see page 39 of instructions)</b>								

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name & ID Number Aperion Care Evanston, Llc# 0048454

Report Period Beginning:

01/01/15

Ending:

12/31/15**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. ICLTC \$17,088
- (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. \$ 10,223 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. \$ 137,432  
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. \$ 806 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.