

Facility Name & ID Number Aperion Care Evanston, Llc

0048454 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	57	Skilled (SNF)	57	20,805	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	57	TOTALS	57	20,805	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	2,880	1,917	14,595	19,392	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	2,880	1,917	14,595	19,392	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.21%

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

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

F. Does the facility maintain a daily midnight census? 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 9/8/2006

J. Was the facility purchased or leased after January 1, 1978?
YES Date 9/8/2006 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 2,698

Medicare Intermediary CGS Administrators

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/17 Fiscal Year: 12/31/17

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

Facility Name & ID Number Aperion Care Evanston, Llc # 0048454 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	160,676	13,160	9,850	183,686		183,686	(4,759)	178,927		1
2	Food Purchase		110,861		110,861		110,861	(1,120)	109,741		2
3	Housekeeping	97,381	16,888		114,269		114,269		114,269		3
4	Laundry	8,941	553	57,490	66,984		66,984	(3,691)	63,293		4
5	Heat and Other Utilities			43,804	43,804		43,804	(505)	43,299		5
6	Maintenance	34,704	13,916	54,367	102,987		102,987	16,941	119,928		6
7	Other (specify):*							1,730	1,730		7
8	TOTAL General Services	301,702	155,378	165,511	622,591		622,591	8,596	631,187		8
	B. Health Care and Programs										
9	Medical Director			42,000	42,000		42,000		42,000		9
10	Nursing and Medical Records	1,266,683	65,125	45,080	1,376,888		1,376,888	(15,428)	1,361,460		10
10a	Therapy		8,191		8,191		8,191		8,191		10a
11	Activities	35,531	5,422	1,938	42,891		42,891		42,891		11
12	Social Services	119,539		2,728	122,267		122,267		122,267		12
13	CNA Training										13
14	Program Transportation			7,183	7,183		7,183		7,183		14
15	Other (specify):*							2,588	2,588		15
16	TOTAL Health Care and Programs	1,421,753	78,738	98,929	1,599,420		1,599,420	(12,839)	1,586,581		16
	C. General Administration										
17	Administrative	148,650		225,096	373,746		373,746	(194,176)	179,570		17
18	Directors Fees										18
19	Professional Services			279,595	279,595	(88)	279,507	(181,428)	98,079		19
20	Dues, Fees, Subscriptions & Promotions			103,857	103,857		103,857	(82,733)	21,124		20
21	Clerical & General Office Expenses	68,611		133,617	202,228		202,228	(27,666)	174,562		21
22	Employee Benefits & Payroll Taxes			367,670	367,670		367,670		367,670		22
23	Inservice Training & Education										23
24	Travel and Seminar			8,804	8,804		8,804	1,191	9,995		24
25	Other Admin. Staff Transportation			1,857	1,857		1,857	1,371	3,228		25
26	Insurance-Prop.Liab.Malpractice			72,084	72,084		72,084	1,038	73,122		26
27	Other (specify):*							8,710	8,710		27
28	TOTAL General Administration	217,261		1,192,580	1,409,841	(88)	1,409,753	(473,693)	936,060		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,940,716	234,116	1,457,020	3,631,852	(88)	3,631,764	(477,937)	3,153,827		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 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
	D. Ownership										
30	Depreciation			169,203	169,203		169,203	(11,585)	157,618		30
31	Amortization of Pre-Op. & Org.			10,920	10,920		10,920	(10,920)			31
32	Interest			35,203	35,203		35,203	361,672	396,875		32
33	Real Estate Taxes			203,388	203,388	88	203,476	738	204,214		33
34	Rent-Facility & Grounds			568,000	568,000		568,000	(568,000)			34
35	Rent-Equipment & Vehicles			8,224	8,224		8,224	2,337	10,561		35
36	Other (specify):*										36
37	TOTAL Ownership			994,938	994,938	88	995,026	(225,758)	769,268		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		107,095	512,543	619,638		619,638	(20,842)	598,796		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			131,177	131,177		131,177		131,177		42
43	Other (specify):*			27,215	27,215		27,215	(27,215)			43
44	TOTAL Special Cost Centers		107,095	670,935	778,030		778,030	(48,057)	729,973		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,940,716	341,211	3,122,893	5,404,820		5,404,820	(751,752)	4,653,068		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:

01/01/17

Ending:

12/31/17

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	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(1,064)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(67,812)	30		9
10	Interest and Other Investment Income	(9,118)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(110)	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	(1,714)	21		18
19	Entertainment	(1,713)	21		19
20	Contributions	(83,169)	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	(89,132)	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	(93,479)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (347,311)		\$	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	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(404,441)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (404,441)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (751,752)		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	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY							
48		49		50		51	52

Aperion Care Evanston, Llc

ID# 0048454

Report Period Beginning: 01/01/17

Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Various Advertising / Marketing	\$ (27,215)	43	1
2	Bank Charges	(4,255)	21	2
3	Theft and Damage Loss	(687)	21	3
4	Amortization	(10,920)	31	4
5	Jury Duty Income	(34)	10	5
6	Other Miscellaneous Income - Therapy Settlement	(600)	39	6
7	Vending Commissions	(1,050)	02	7
8	Sales & Use Tax	(1,199)	21	8
9	Building Company - Professional Fees	(13,080)	19	9
10	Building Company - Amortization Expense	(26,026)	36	10
11	Additional R&M	12,346	6	11
12	Non-Allowable Legal	(13,019)	19	12
13	Non-Allowable Professional Fees	(2,568)	19	13
14	Collections Expense	(1,305)	21	14
15	PAC Dues	(3,867)	20	15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(93,479)		49

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				(4,759)								(4,759)	1
2	Food Purchase	(1,160)		38		2							(1,120)	2
3	Housekeeping													3
4	Laundry								(3,691)				(3,691)	4
5	Heat and Other Utilities	(1,064)		(7)			566						(505)	5
6	Maintenance	12,346		574	2,884		1,137						16,941	6
7	Other (specify):*			24	1,531		175						1,730	7
8	TOTAL General Services	10,122		629	(344)	2	1,878		(3,691)				8,596	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(34)		4,345	(19,739)								(15,428)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			219	2,369								2,588	15
16	TOTAL Health Care and Programs	(34)		4,564	(17,369)								(12,839)	16
	C. General Administration													
17	Administrative			(195,683)		1,507							(194,176)	17
18	Directors Fees													18
19	Professional Services	(28,667)	13,080	(52,858)	(12,360)	(101,732)	3,994			(2,885)			(181,428)	19
20	Fees, Subscriptions & Promotions	(87,036)		2,898	1,101	297	7						(82,733)	20
21	Clerical & General Office Expenses	(100,005)		20,653	3,936	46,756	994						(27,666)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			702	409	80							1,191	24
25	Other Admin. Staff Transportation			553	781	38							1,371	25
26	Insurance-Prop.Liab.Malpractice			1,038									1,038	26
27	Other (specify):*			2,389	523	5,798							8,710	27
28	TOTAL General Administration	(215,708)	13,080	(220,309)	(5,610)	(47,256)	4,994			(2,885)			(473,693)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(205,620)	13,080	(215,116)	(23,323)	(47,254)	6,872		(3,691)	(2,885)			(477,937)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Evanston, Llc # 0048454 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(67,812)	47,265	752	135	166	7,909						(11,585)	30
31	Amortization of Pre-Op. & Org.	(10,920)											(10,920)	31
32	Interest	(9,118)	367,079	1,919	9	(233)	2,016						361,672	32
33	Real Estate Taxes						738						738	33
34	Rent-Facility & Grounds		(540,000)				(28,000)						(568,000)	34
35	Rent-Equipment & Vehicles			1,461	214	200	462						2,337	35
36	Other (specify):*	(26,026)	26,026											36
37	TOTAL Ownership	(113,876)	(99,630)	4,132	358	133	(16,875)						(225,758)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers	(600)						(20,242)					(20,842)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(27,215)											(27,215)	43
44	TOTAL Special Cost Centers	(27,815)						(20,242)					(48,057)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(347,311)	(86,550)	(210,983)	(22,966)	(47,122)	(10,003)	(20,242)	(3,691)	(2,885)			(751,752)	45

Facility Name & ID Number

Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/17

Ending:

12/31/17

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: 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		
1	V	34 Rent	\$ 540,000	Evanston NRC Realty	100.00%	\$	(540,000)	1
2	V	19 Professional Fees		Evanston NRC Realty	100.00%	13,080	13,080	2
3	V	30 Depreciation		Evanston NRC Realty	100.00%	47,265	47,265	3
4	V	32 Interest (Net)		Evanston NRC Realty	100.00%	367,079	367,079	4
5	V	33 Real Estate Tax	203,389	Evanston NRC Realty	100.00%	203,389		5
6	V	36 Amortization		Evanston NRC Realty	100.00%	26,026	26,026	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 743,389			\$ 656,839	\$ * (86,550)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2 FOOD	\$	APERION CARE, INC.	100.00%	\$ 38	\$	38	15
16	V	5 UTILITIES		APERION CARE, INC.	100.00%	(7)		(7)	16
17	V	6 MAINTENANCE SALARY		APERION CARE, INC.	100.00%	471		471	17
18	V	6 REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	103		103	18
19	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	24		24	19
20	V	10 SALARY- NURSE		APERION CARE, INC.	100.00%	4,345		4,345	20
21	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	219		219	21
22	V	17 ADMINISTRATIVE SALARIES		APERION CARE, INC.	100.00%	25,909		25,909	22
23	V	17 MANAGEMENT FEES		APERION CARE, INC.	100.00%	3,504		3,504	23
24	V	19 PROFESSIONAL FEES		APERION CARE, INC.	100.00%	2,291		2,291	24
25	V	20 FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	2,898		2,898	25
26	V	21 CLERICAL SALARY		APERION CARE, INC.	100.00%	19,926		19,926	26
27	V	21 CLERICAL & GENERAL		APERION CARE, INC.	100.00%	727		727	27
28	V	24 SEMINARS		APERION CARE, INC.	100.00%	702		702	28
29	V	25 AUTO AND TRAVEL		APERION CARE, INC.	100.00%	553		553	29
30	V	26 INSURANCE		APERION CARE, INC.	100.00%	1,038		1,038	30
31	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	2,389		2,389	31
32	V	30 DEPRECIATION		APERION CARE, INC.	100.00%	752		752	32
33	V	32 INTEREST		APERION CARE, INC.	100.00%	1,919		1,919	33
34	V	35 AUTO LEASE		APERION CARE, INC.	100.00%	1,449		1,449	34
35	V	35 EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	12		12	35
36	V	17 MANAGEMENT FEE	225,096	APERION CARE, INC.	100.00%			(225,096)	36
37	V	19 HOME OFFICE	55,149	APERION CARE, INC.	100.00%			(55,149)	37
38	V								38
39	Total		\$ 280,245			\$ 69,262	\$ *	(210,983)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1		APERION CONSULTING, LLC	100.00%	\$ 5,091	\$ 5,091
16	V	6		APERION CONSULTING, LLC	100.00%	5,706	5,706
17	V	6		APERION CONSULTING, LLC	100.00%	3	3
18	V	7		APERION CONSULTING, LLC	100.00%	1,531	1,531
19	V	10		APERION CONSULTING, LLC	100.00%	20,936	20,936
20	V	15		APERION CONSULTING, LLC	100.00%	2,369	2,369
21	V	19		APERION CONSULTING, LLC	100.00%	740	740
22	V	20		APERION CONSULTING, LLC	100.00%	1,101	1,101
23	V	21		APERION CONSULTING, LLC	100.00%	3,936	3,936
24	V	24		APERION CONSULTING, LLC	100.00%	409	409
25	V	25		APERION CONSULTING, LLC	100.00%	781	781
26	V	27		APERION CONSULTING, LLC	100.00%	523	523
27	V	30		APERION CONSULTING, LLC	100.00%	135	135
28	V	32		APERION CONSULTING, LLC	100.00%	9	9
29	V	35		APERION CONSULTING, LLC	100.00%	214	214
30	V						
31	V						
32	V						
33	V						
34	V	10	40,675	APERION CONSULTING, LLC	100.00%		(40,675)
35	V	06	600	APERION CONSULTING, LLC	100.00%		(600)
36	V	01	9,850	APERION CONSULTING, LLC	100.00%		(9,850)
37	V	06	2,225	APERION CONSULTING, LLC	100.00%		(2,225)
38	V	19	13,100	APERION CONSULTING, LLC	100.00%		(13,100)
39	Total		\$ 66,450			\$ 43,484	\$ * (22,966)

* 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	2 FOOD	\$	APERION FINANCIAL, LLC	100.00%	\$ 2	\$	2	15
16	V	17 ADMINISTRATIVE		APERION FINANCIAL, LLC	100.00%	1,507		1,507	16
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	687		687	17
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	297		297	18
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	46,756		46,756	19
20	V	24 SEMINARS		APERION FINANCIAL, LLC	100.00%	80		80	20
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	38		38	21
22	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	5,798		5,798	22
23	V	30 DEPRECIATION		APERION FINANCIAL, LLC	100.00%	166		166	23
24	V	32 INTEREST		APERION FINANCIAL, LLC	100.00%	(233)		(233)	24
25	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	200		200	25
26	V			APERION FINANCIAL, LLC	100.00%				26
27	V			APERION FINANCIAL, LLC	100.00%				27
28	V			APERION FINANCIAL, LLC	100.00%				28
29	V			APERION FINANCIAL, LLC	100.00%				29
30	V			APERION FINANCIAL, LLC	100.00%				30
31	V			APERION FINANCIAL, LLC	100.00%				31
32	V			APERION FINANCIAL, LLC	100.00%				32
33	V			APERION FINANCIAL, LLC	100.00%				33
34	V	19 HOME OFFICE EXPENSE	102,419	APERION FINANCIAL, LLC	100.00%			(102,419)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 102,419			\$ 55,298	\$ *	(47,122)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	CHASE OFFICE,LLC	100.00%	\$ 566	\$	566	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,137		1,137	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		175		175	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		3,994		3,994	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		7		7	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		994		994	20
21	V	26 INSURANCE		CHASE OFFICE,LLC					21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		7,909		7,909	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,016		2,016	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		738		738	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		462		462	25
26	V	34 RENTAL INCOME	28,000	CHASE OFFICE,LLC				(28,000)	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		\$ 28,000			\$ 17,997	\$ *	(10,003)	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	\$ 502,276	Renewel Rehab	100.00%	\$ 482,034	\$ (20,242)
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		\$ 502,276			\$ 482,034	\$ * (20,242)

* 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	4 Laundry Service	\$ 57,490	EcoBrite Linen	100.00%	\$ 53,799	\$ (3,691)
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		\$ 57,490			\$ 53,799	\$ * (3,691)

* 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	\$ 12,020	Propay HR LLC	24.00%	\$ 9,135	\$ (2,885)
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		\$ 12,020			\$ 9,135	\$ * (2,885)

* 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	Total		\$			\$	\$ *	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		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

Facility Name & ID Number

Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/17

Ending:

12/31/17

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 Bloomington	Bloomington	Evanston NRC Realty	Evanston	Building Co.	1
2	NRC INVESTMENT GROUP, LLC	99.90%	Aperion Care Bridgeport	Bridgeport	Interbuild Construction	Chicago	Bldg Improvements	2
3			Aperion Care Burbank	Burbank	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	3
4			Aperion Care Chicago Heights	Chicago Heights	Propay	Evanston	Payroll Services	4
5			Aperion Care Demotte	Demotte,IN	Renewal Rehab	Skokie	Therapy Services	5
6			Aperion Care Dolton	Dolton	Aperion Care, Inc.	Skokie	Corporate Manager	6
7			Aperion Care Elgin	Elgin	Aperion Consulting, Inc.	Skokie	Consulting Co.	7
8			Aperion Care Forest Park	Forest Park	Aperion Financial, Inc.	Skokie	Bookkeeping	8
9			Aperion Care Plum Grove	Palatine	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Galesburg	Galesburg	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Hidden Lake	St. Louis, MO	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Highwood	Highwood	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care International	Chicago	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care Jacksonville	Jacksonville	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15			Aperion Care Kokomo	Kokomo, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16			Aperion Care Litchfield	Litchfield	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17			Aperion Care Midlothian	Midlothian	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care Moline	East Moline	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care Oak Lawn	Oak Lawn				19
20			Aperion Care Peru	Peru, IN				20
21			Aperion Care Spring Valley	Spring Valley				21
22			Aperion Care Springfield	Springfield				22
23			Aperion Care St. Elmo	St. Elmo				23
24			Aperion Care Tolleston Park	Gary, IN				24
25			Aperion Care Toluca	Toluca				25
26			Aperion Care Valparaiso	Valparaiso, IN				26
27			Aperion Care Wilmington	Wilmington				27
28			Burgin Manor	Olney				28
29			The Arbors at Michigan City	Michigan City, IN				29
30			Aperion Care Cairo	Cairo				30

Facility Name & ID Number

Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/17

Ending:

12/31/17

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	0.7	1.75%	Alloc Salary	\$ 3,504	17-7	1	
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.4	1.00%	Alloc Salary	506	17-7	2	
3	Joel Meystel	Relative	Clerical	0.00%	See Attached	0.4	2.00%	Alloc Salary	133	21-7	3	
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.059	1.76%	Alloc Salary	495	21-7	4	
5	Nosson Factor	Relative	Clerical	0.00%	See Attached	0.6	1.82%	Alloc Salary	1,202	21-7	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	\$ 5,840		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:

01/01/17

Ending: 12/31/17

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization APERION CARE, INC.
 Street Address 4655 W CHASE AVENUE
 City / State / Zip Code LINCOLNWOOD, ILLINOIS 60712
 Phone Number (847) 262-8300
 Fax Number (

1	2	3	4	5	6	7	8	9	
Schedule V 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	1,106,839	47	\$ 2,158	\$ 19,392	\$ 38	1
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	19,392	(7)	2
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	19,392	471	3
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	19,392	103	4
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	19,392	24	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	19,392	4,345	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	19,392	219	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	19,392	25,909	8
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	19,392	3,504	9
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	19,392	2,291	10
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	19,392	2,898	11
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	19,392	19,926	12
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	19,392	727	13
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	19,392	702	14
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	19,392	553	15
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	19,392	1,038	16
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	19,392	2,389	17
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	19,392	752	18
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	19,392	1,919	19
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	19,392	1,449	20
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	19,392	12	21
22									22
23									23
24									24
25	TOTALS					\$ 3,953,315	\$ 2,891,038	\$ 69,262	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization APERION CONSULTING, LLC
 Street Address 4655 W CHASE AVE
 City / State / Zip Code LINCOLNWOOD, ILLINOIS 60712
 Phone Number (847) 262-3800
 Fax Number (

1	2	3	4	5	6	7	8	9	
Schedule V 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	DIETITIAN SALARY	PATIENT DAYS	1,106,839	47	\$ 290,566	\$ 19,392	\$ 5,091	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	19,392	5,706	2
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162	19,392	3	3
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378	19,392	1,531	4
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	1,194,994	20,936	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233	19,392	2,369	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241	19,392	740	7
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820	19,392	1,101	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	200,283	3,936	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340	19,392	409	10
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550	19,392	781	11
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866	19,392	523	12
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685	19,392	135	13
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508	19,392	9	14
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204	19,392	214	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 2,481,871	\$ 2,011,519	\$ 43,484	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization APERION FINANCIAL, LLC
 Street Address 4655 W CHASE AVE
 City / State / Zip Code LINCOLNWOOD, ILLINOIS 60712
 Phone Number (847) 262-3800
 Fax Number (

1	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	1,106,839	47	\$ 92	\$ 19,392	\$ 2	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	1,106,839	47	86,036	86,036	19,392	1,507
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	39,233	19,392	687	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	16,932	19,392	297	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	2,668,725	2,630,420	19,392	46,756
6	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	4,567	19,392	80	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	2,179	19,392	38	7
8	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	330,931	19,392	5,798	8
9	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	9,460	19,392	166	9
10	32	INTEREST	ACTUAL CENSUS	1,106,839	47	(13,300)	19,392	(233)	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	11,395	19,392	200	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					\$ 3,156,251	\$ 2,716,455	\$ 55,298	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

CHASE OFFICE, LLC

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

(847) 262-3800

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	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	\$ 32,299	\$ 19,392	\$ 566	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	19,392	1,137	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	19,392	175	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	19,392	3,994	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	19,392	7	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	19,392	994	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		19,392		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	19,392	7,909	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	19,392	2,016	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	19,392	738	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	19,392	462	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					\$ 1,027,237	\$	\$ 17,997	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

RENEWAL REHAB

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

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	39	Therapy Services	Direct	43	\$	\$		\$ 482,034	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				\$	\$		\$ 482,034	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

EcoBrite Linen

Street Address

3712 Jarvis Avenue

City / State / Zip Code

Skokie, IL 60076

Phone Number

(847) 582-4000

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	4	Laundry Services	Direct		\$	\$		\$ 53,799	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				\$	\$		\$ 53,799	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	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		\$	\$		\$ 9,135	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				\$	\$		\$ 9,135	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/17

Ending: 12/31/17

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/17

Ending: 12/31/17

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	TOTALS				\$	\$		\$	25

Facility Name & ID Number

Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/17

Ending:

12/31/17

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	First Midwest Bank		X	Note Payable			\$	6,750,000		\$	367,084	1								
2												2								
3												3								
4												4								
5												5								
Working Capital																				
6	First Midwest Bank		X	Line of Credit				730,979			34,010	6								
7	Insurance Policies		X	Insurance Policies							1,193	7								
8												8								
9	TOTAL Facility Related						\$	7,480,979		\$	402,287	9								
B. Non-Facility Related*																				
10	Interest Income										(9,118)	10								
11	Bldg Co Interest Income										(5)	11								
12												12								
13	See Supplemental Schedule										3,711	13								
14	TOTAL Non-Facility Related						\$			\$	(5,412)	14								
15	TOTALS (line 9+line14)						\$	7,480,979		\$	396,875	15								

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

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

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

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2016 report.		\$	<u>135,064</u>	1
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.)		\$	<u>169,964</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>34,900</u>	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>169,226</u>	4
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. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	<u>88</u>	5
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. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>204,214</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	<u>117,714</u>	8
	2013	<u>129,265</u>	9
	2014	<u>132,307</u>	10
	2015	<u>133,577</u>	11
	2016	<u>169,226</u>	12

2017 accrual = 2016 real estate tax
Allocated from Chase Office \$738

FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2016	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

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.

2016 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) 282-6300 FAX #: (847) 282-6301

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2016 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 2016.

	(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>11-18-326-011-000</u>	<u>Long Term Care Property</u>	\$ <u>169,226.34</u>	\$ <u>169,226.34</u>
2.	<u>See Attached</u>	<u>Allocated from Chase Office</u>	\$ <u>41,108.68</u>	\$ <u>720.23</u>
3.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
TOTALS			\$ <u><u>210,335.02</u></u>	\$ <u><u>169,946.57</u></u>

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation 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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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:

01/01/17 Ending:

12/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 19,800 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 Chase Office, LLC</u>		<u>2016</u>	<u>1,088</u>	<u>2</u>
3	TOTALS			\$ 287,983	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	57	2008	1961	\$ 1,644,650	\$ 47,265	35	\$ 46,990	\$ (275)	\$ 365,717	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various		2007	57,689		20	3,216	3,216	49,639	9
10	Various		2008	95,962		20	7,983	7,983	75,365	10
11	Various		2009	58,600		20	5,860	5,860	49,427	11
12	Various		2010	87,898		20	3,902	3,902	39,265	12
13	Various		2011	3,800		20	190	190	1,283	13
14	Various		2012	30,176		20	1,509	1,509	8,544	14
15	Various		2013	5,963		20	298	298	1,292	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		34,230			1,712	1,712	7,170	67
68		62,412	4,135		2,881	(1,254)	4,253	68
69			169,203			(169,203)		69
70		\$ 2,081,379	\$ 220,603		\$ 74,541	\$ (146,062)	\$ 601,954	70

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

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

Report Period Beginning:

01/01/17

Ending:

12/31/17**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,081,379	\$ 220,603		\$ 74,541	\$ (146,062)	\$ 601,954	1
2	Replace Defective Cast Iron Sewer Pump	2014	9,935		20	497	497	1,821	2
3	Replace Existing Sign With New Non-Illuminated Post & Panel	2014	4,629		20	309	309	1,080	3
4	Hot Water Correction- Pipe In New Return Line With New Pump	2014	7,827		20	391	391	1,565	4
5	Put 1St & 2Nd Floor Nursing Stations On Emergency Generator C	2014	3,500		20	175	175	598	5
6	New Elevator Motor	2014	3,940		20	197	197	640	6
7	Replace Elevator Packing Kit	2014	3,600		20	180	180	570	7
8	Installation Of Backflow Assembly	2014	3,441		20	172	172	545	8
9	Install New Parkway Lines For Oak Avenue Parkway	2015	2,950		20	148	148	381	9
10	Cable For Voice Data	2015	3,629		20	181	181	393	10
11	Camera Security	2015	8,577		20	429	429	929	11
12	Annunciator For 2Nd Floor Nurses Station	2015	6,500		20	325	325	677	12
13	Repiped Waste & Vent Pipes In Janitors Closet & Capped Water	2016	5,400		20	270	270	540	13
14	Hot Water Boiler Leak Repair	2016	6,261		20	313	313	574	14
15	Broken Sewer Pipe Repair	2016	6,500		20	325	325	596	15
16	Camera Istallation	2016	5,145		20	1,029	1,029	1,458	16
17	Dimensional Letters For Monument Sign	2016	2,815		20	563	563	798	17
18	New Door Locks	2016	2,776		20	555	555	601	18
19	Demo/Carpentry/Concrete/Doors/Frames/Electrical/Hvac/Masonr	2016	791,293		20	39,565	39,565	62,644	19
20	Install Sump Pump In Elevator Shaft Draining To Boiler Room	2016	2,600		20	130	130	173	20
21	Passenger Elevator - Upgrade Wiring	2017	26,000		20	2,383	2,383	2,383	21
22	Therapy Expansion - Architect Fees	2017	64,510		20	3,225	3,225	3,225	22
23	Ot Room-Ceiling,Doors,Electrical,Flooring,Handrail,Bumper,Wal	2017	107,795		20	5,390	5,390	5,390	23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,161,002	\$ 220,603		\$ 131,293	\$ (89,310)	\$ 689,537	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		\$ 3,161,002	\$ 220,603		\$ 131,293	\$ (89,310)	\$ 689,537	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)	\$ 3,161,002	\$ 220,603		\$ 131,293	\$ (89,310)	\$ 689,537	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		\$ 3,161,002	\$ 220,603		\$ 131,293	\$ (89,310)	\$ 689,537	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)	\$ 3,161,002	\$ 220,603		\$ 131,293	\$ (89,310)	\$ 689,537	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		\$ 3,161,002	\$ 220,603		\$ 131,293	\$ (89,310)	\$ 689,537	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)	\$ 3,161,002	\$ 220,603		\$ 131,293	\$ (89,310)	\$ 689,537	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	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	2 Steel Doors & Frame	2012	4,450		20	223	223	1,336	9
10	Concrete Patio - Roof & Railing	2012	14,280		20	714	714	4,284	10
11	Monument Sign	2016	15,500		20	775	775	1,550	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 34,230	\$		\$ 1,712	\$ 1,712	\$ 7,170	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		\$ 34,230	\$		\$ 1,712	\$	\$ 7,170	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 34,230	\$		\$ 1,712	\$	\$ 7,170	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 Chase Office LLC	2016	9,791	251	39	251		356	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	522	84	20	26	(58)	209	9
10	Allocated from Aperion Care	2012	148	11	20	7	(4)	44	10
11	Allocated from Aperion Care	2013	63	7	20	3	(4)	16	11
12									12
13	Allocated from Chase Office LLC	2017	2,266	149	20	113	(36)	113	13
14	Allocated from Chase Office LLC	2016	49,622	3,633	20	2,481	(1,152)	3,515	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)		\$ 62,412	\$ 4,135		\$ 2,881	\$ (1,254)	\$ 4,253	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		\$ 62,412	\$ 4,135		\$ 2,881	\$ (1,254)	\$ 4,253	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)	\$ 62,412	\$ 4,135		\$ 2,881	\$ (1,254)	\$ 4,253	34

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

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/17

Ending:

12/31/17

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	\$ 168,460	\$ 4,420	\$ 22,730	\$ 18,310	10	\$ 69,012	71
72	Current Year Purchases	31,216	250	3,396	3,146	10	3,396	72
73	Fully Depreciated Assets	415,668				10	415,668	73
74								74
75	TOTALS	\$ 615,344	\$ 4,670	\$ 26,126	\$ 21,456		\$ 488,077	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		\$ 586	\$ 89	\$ 117	\$ 28	5	\$ 380	76
77		Allocated from Aperion Consulti	1900	406	67	81	14	5	244	77
78										78
79										79
80	TOTALS			\$ 992	\$ 156	\$ 198	\$ 42		\$ 624	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)	\$ 4,065,321	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 225,429	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 157,617	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (67,812)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,178,238	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning: 01/01/17

Ending: 12/31/17

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								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending	Annual Rent
--------------------	-------------

12. _____	/2018	\$	_____
13. _____	/2019	\$	_____
14. _____	/2020	\$	_____

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

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

9. Option to Buy: YES NO Terms: _____*

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 5,699 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>267</u>	\$ <u>3,199</u>	17
18	<u>Allocated from Aperion Care</u>			<u>1,449</u>	18
19	<u>Allocated from Aperion Consulting</u>			<u>214</u>	19
20					20
21	TOTAL		\$ <u>267</u>	\$ <u>4,862</u>	21

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

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

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)					
			Units	Cost			Units	Cost								
1	Licensed Occupational Therapist	39 - 03	hrs	\$				\$	249,137	\$			\$	249,137	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs						34,871					34,871	2	
3	Licensed Recreational Therapist		hrs												3	
4	Licensed Physical Therapist	39 - 03	hrs						218,302					218,302	4	
5	Physician Care		visits												5	
6	Dental Care		visits												6	
7	Work Related Program		hrs												7	
8	Habilitation		hrs												8	
9	Pharmacy	39 - 02	# of prescrpts							91,910				91,910	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs												10	
11	Academic Education		hrs												11	
12	Other (specify): _____														12	
13	Other (specify): _____								10,233	15,185				25,418	13	
14	TOTAL			\$				\$	512,543	\$	107,095		\$	619,638	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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/17**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 177,167	\$ 177,808	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	627,120	627,120	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	97,562	97,562	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	289,349	709,736	8
9	Other(specify): See Attached Schedule	25,904	226,404	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,217,102	\$ 1,838,630	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost		764,649	14
15	Leasehold Improvements, at Historical Cost	1,396,849	1,717,974	15
16	Equipment, at Historical Cost	419,354	692,292	16
17	Accumulated Depreciation (book methods)	(727,501)	(1,190,985)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule	3,238,834	3,280,042	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,327,536	\$ 5,263,972	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,544,638	\$ 7,102,602	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 524,335	\$ 524,335	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	730,979	730,979	29
30	Accrued Salaries Payable	129,390	129,390	30
31	Accrued Taxes Payable (excluding real estate taxes)	3,450	3,450	31
32	Accrued Real Estate Taxes(Sch.IX-B)		169,226	32
33	Accrued Interest Payable	3,071	35,790	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	91,387	91,387	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,482,612	\$ 1,684,557	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		6,750,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	2,754,804		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,754,804	\$ 6,750,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,237,416	\$ 8,434,557	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,307,222	\$ (1,331,955)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,544,638	\$ 7,102,602	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,725,842	1
2	Restatements (describe):		2
3	<u>Rounding</u>	(2)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,725,840	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(137,358)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(281,260)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (418,618)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,307,222	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning: 01/01/17

Ending:

12/31/17

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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,807,848	1
2	Discounts and Allowances for all Levels	183,273	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,991,121	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	67,010	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 67,010	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	161,200	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	20,787	19
20	Radiology and X-Ray	4,835	20
21	Other Medical Services	11,707	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 198,529	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	9,118	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 9,118	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	1,684	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,684	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,267,462	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	622,591	31
32	Health Care	1,599,420	32
33	General Administration	1,409,841	33
B. Capital Expense			
34	Ownership	994,938	34
C. Ancillary Expense			
35	Special Cost Centers	646,853	35
36	Provider Participation Fee	131,177	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,404,820	40
41	Income before Income Taxes (line 30 minus line 40)**	(137,358)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (137,358)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 582,463	44
45	Private Pay - Net Inpatient Revenue	477,564	45
46	Medicare - Net Inpatient Revenue	1,580,327	46
47	Other-(specify) Insurance	128,632	47
48	Other-(specify) Managed Care	2,222,135	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,991,121	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:

01/01/17

Ending:

12/31/17

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	1,000	1,360	\$ 58,172	\$ 42.77	1
2	Assistant Director of Nursing					2
3	Registered Nurses	8,332	8,826	314,641	35.65	3
4	Licensed Practical Nurses	11,345	12,093	362,977	30.02	4
5	CNAs & Orderlies	35,768	38,197	505,336	13.23	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	3,145	3,343	35,531	10.63	10
11	Social Service Workers	5,114	5,344	119,539	22.37	11
12	Dietician					12
13	Food Service Supervisor	1,928	2,080	46,298	22.26	13
14	Head Cook	4,727	5,138	62,761	12.22	14
15	Cook Helpers/Assistants	4,160	4,650	51,617	11.10	15
16	Dishwashers					16
17	Maintenance Workers	1,776	2,080	34,704	16.68	17
18	Housekeepers	8,857	9,263	97,381	10.51	18
19	Laundry	825	875	8,941	10.22	19
20	Administrator	2,024	2,080	148,650	71.47	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,252	4,462	68,611	15.38	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	1,498	1,660	25,557	15.40	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	94,751	101,451	\$ 1,940,716 *	\$ 19.13	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	179	\$ 9,850	01-03	35
36	Medical Director	Monthly	42,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	542	40,675	10-03	38
39	Pharmacist Consultant	Monthly	4,405	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	33	1,938	11-03	44
45	Social Service Consultant	45	2,728	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	799	\$ 101,596		49

C. CONTRACT NURSES

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

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

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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	
Meir Katzenstein	Administrator	0	\$ 148,650	Workers' Compensation Insurance	\$ 81,491	IDPH License Fee	\$	
				Unemployment Compensation Insurance	18,530	Advertising: Employee Recruitment	2,438	
				FICA Taxes	144,404	Health Care Worker Background Check	118	
				Employee Health Insurance	93,050	(Indicate # of checks performed <u>12</u>)		
				Employee Meals	3,273	Patient Background Checks	221	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	6,797	
				Union Pension Fund	12,909	License & Permits	5,262	
				401K Expense	2,061	Allocated from Aperion Care	2,898	
				Employee Physicals	560	Allocated from Aperion Consulting	1,101	
				Other Employee Benefits	11,392	See Supplemental Schedule	304	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 148,650	TOTAL (agree to Schedule V, line 22, col.8)		\$ 21,124		
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
Aperion Care Inc. - Management Fees			\$ 225,096				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 225,096	TOTAL				
C. Professional Services								
Vendor/Payee	Type		Amount					
Aperion Care Consulting	Managed Care Consulting		\$ 13,100				Seminar Expense	
Point Click Care	E.H.R. Software		16,535				8,804	
Creative Technology	Data Processing		19,357				Allocated from Aperion Care	
Galaxy Hosted Software	Data Processing		1,500				702	
Ability Network	Data Processing		5,155				Allocated from Aperion Consulting	
National Datacare Corp	Data Processing		2,544				409	
Aperion Care Inc.	Data Processing		6,845				Allocated from Aperion Financial	
Dgtell	Security		985				80	
Pension Specialist	401K/Profit Sharing Consultant		272				Entertainment Expense	
Pinnacle Financial Services	LOC Compliance		162				()	
First Midwest Bank	Loan Field Audit (Adj p. 5)		1,321				(agree to Sch. V, line 24, col. 8)	
See Supplemental Schedule			211,820				\$ 9,995	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 279,596					

* Attach copy of IMRF notifications

**See instructions.

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

Report Period Beginning:

01/01/17

Ending:

12/31/17**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 \$7,733
- (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. \$ 12,915 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. \$ 131,177
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 3,273 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. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 100% lin 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