

Facility Name & ID Number Aperion Care Evanston, Llc

0048454 Report Period Beginning: 01/01/18 Ending: 12/31/18

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>57</u>	Skilled (SNF)	<u>57</u>	<u>20,805</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>57</u>	TOTALS	<u>57</u>	<u>20,805</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>4,638</u>	<u>767</u>	<u>14,242</u>	<u>19,647</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>4,638</u>	<u>767</u>	<u>14,242</u>	<u>19,647</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.43%

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 1,889

Medicare Intermediary CGS Administrators

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/18 Fiscal Year: 12/31/18

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

Facility Name & ID Number Aperion Care Evanston, Llc # 0048454 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	175,193	10,501	11,330	197,024		197,024	(3,867)	193,157		1
2	Food Purchase		111,807		111,807		111,807	(531)	111,276		2
3	Housekeeping	81,589	14,388		95,977		95,977		95,977		3
4	Laundry	14,044	183	56,261	70,488		70,488	(1,311)	69,177		4
5	Heat and Other Utilities			48,454	48,454		48,454	(528)	47,926		5
6	Maintenance	39,192	10,443	63,001	112,636		112,636	(4,330)	108,306		6
7	Other (specify):*							1,638	1,638		7
8	TOTAL General Services	310,018	147,322	179,046	636,386		636,386	(8,930)	627,456		8
	B. Health Care and Programs										
9	Medical Director			32,000	32,000		32,000		32,000		9
10	Nursing and Medical Records	1,267,951	59,987	41,367	1,369,305		1,369,305	(14,542)	1,354,763		10
10a	Therapy		2,590		2,590		2,590		2,590		10a
11	Activities	30,826	3,493	1,276	35,595		35,595		35,595		11
12	Social Services	99,345		1,165	100,510		100,510		100,510		12
13	CNA Training										13
14	Program Transportation			6,646	6,646		6,646		6,646		14
15	Other (specify):*							2,635	2,635		15
16	TOTAL Health Care and Programs	1,398,122	66,070	82,454	1,546,646		1,546,646	(11,907)	1,534,739		16
	C. General Administration										
17	Administrative	164,960		179,813	344,773		344,773	(150,672)	194,101		17
18	Directors Fees										18
19	Professional Services			195,049	195,049	(264)	194,785	(72,427)	122,358		19
20	Dues, Fees, Subscriptions & Promotions			75,090	75,090		75,090	(53,687)	21,403		20
21	Clerical & General Office Expenses	46,434		136,846	183,280		183,280	(27,440)	155,840		21
22	Employee Benefits & Payroll Taxes			278,714	278,714		278,714		278,714		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,885	3,885		3,885	1,019	4,904		24
25	Other Admin. Staff Transportation			1,035	1,035		1,035	3,240	4,275		25
26	Insurance-Prop.Liab.Malpractice			98,659	98,659		98,659	995	99,654		26
27	Other (specify):*							12,346	12,346		27
28	TOTAL General Administration	211,394		969,091	1,180,485	(264)	1,180,221	(286,627)	893,594		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,919,534	213,392	1,230,591	3,363,517	(264)	3,363,253	(307,463)	3,055,790		29

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

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

Facility Name & ID Number Aperion Care Evanston, Llc

#0048454

Report Period Beginning:

01/01/18

Ending:

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V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			171,172	171,172		171,172	(20,429)	150,743			30
31	Amortization of Pre-Op. & Org.			17,670	17,670		17,670	(17,670)				31
32	Interest			38,968	38,968		38,968	331,847	370,815			32
33	Real Estate Taxes			187,993	187,993	264	188,257	684	188,941			33
34	Rent-Facility & Grounds			570,000	570,000		570,000	(570,000)				34
35	Rent-Equipment & Vehicles			9,096	9,096		9,096	1,756	10,852			35
36	Other (specify):*											36
37	TOTAL Ownership			994,899	994,899	264	995,163	(273,812)	721,351			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		41,408	451,289	492,697		492,697	(33,176)	459,521			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			136,898	136,898		136,898		136,898			42
43	Other (specify):*			14,089	14,089		14,089	(14,089)				43
44	TOTAL Special Cost Centers		41,408	602,276	643,684		643,684	(47,265)	596,419			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,919,534	254,800	2,827,766	5,002,100		5,002,100	(628,540)	4,373,560			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:

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VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	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	(1,037)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(50,168)	30		9
10	Interest and Other Investment Income	(89,191)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(42)	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	(1,430)	21		18
19	Entertainment				19
20	Contributions	(55,166)	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	(88,329)	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	(125,775)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (411,138)		\$	30

BHF USE ONLY							
48		49		50		51	
						52	

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

		1	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)	(217,403)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (217,403)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (628,541)		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

Aperion Care Evanston, Llc

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Report Period Beginning: 01/01/18

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Credit Card Processing	\$ (402)	21	1
2	Various Advertising / Marketing	(10,793)	43	2
3	Promotional Products	(3,296)	43	3
4	Bank Charges	(13,811)	21	4
5	Theft & Damage Loss	(756)	21	5
6	Amortization	(17,670)	31	6
7	Other Unclassified Income	(87)	21	7
8	Vending Commissions	(550)	02	8
9	Building Company - Licenses & Fees	(579)	20	9
10	Building Company - Amortization Expense	(26,026)	36	10
11	Building Compnay - Accounting Fees	(7,983)	19	11
12	Building Company - Bank Charges	(7,038)	21	12
13	Non-Allowable Legal	(27,134)	19	13
14	PAC Dues	(2,924)	20	14
15	Additional R&M	3,938	06	15
16	Non Allowable Professional	(1,200)	19	16
17	Capitalized R&M	(9,084)	06	17
18	Supplemental Insurance	(380)	21	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	(125,775)		49

Aperion Care Evanston, Llc

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98	Total		49

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
1	A. General Services													
1	Dietary				(3,867)								(3,867)	1
2	Food Purchase	(592)		61									(531)	2
3	Housekeeping													3
4	Laundry								(1,311)				(1,311)	4
5	Heat and Other Utilities	(1,037)					509						(528)	5
6	Maintenance	(5,146)		1,087	(1,372)		1,101						(4,330)	6
7	Other (specify):*			101	1,348		189						1,638	7
8	TOTAL General Services	(6,775)		1,249	(3,891)		1,798		(1,311)				(8,930)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			6,058	(20,600)								(14,542)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			616	2,019								2,635	15
16	TOTAL Health Care and Programs			6,674	(18,580)								(11,907)	16
	C. General Administration													
17	Administrative			(150,672)									(150,672)	17
18	Directors Fees													18
19	Professional Services	(36,317)	7,983	48	1,168	(41,784)	327			(3,853)			(72,427)	19
20	Fees, Subscriptions & Promotions	(58,669)	579	3,100	616	681	6						(53,687)	20
21	Clerical & General Office Expenses	(112,233)	7,038	18,430	1,526	56,782	1,017						(27,440)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			819	158	42							1,019	24
25	Other Admin. Staff Transportation			3,119	104	17							3,240	25
26	Insurance-Prop.Liab.Malpractice			995									995	26
27	Other (specify):*			5,951	146	6,249							12,346	27
28	TOTAL General Administration	(207,219)	15,600	(118,210)	3,718	21,987	1,350			(3,853)			(286,627)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(213,994)	15,600	(110,288)	(18,753)	21,987	3,148		(1,311)	(3,853)			(307,463)	29

STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(50,168)	22,246	799	144	147	6,403						(20,429)	30
31	Amortization of Pre-Op. & Org.	(17,670)											(17,670)	31
32	Interest	(89,191)	415,364	3,814	7		1,853						331,847	32
33	Real Estate Taxes						684						684	33
34	Rent-Facility & Grounds		(540,000)				(30,000)						(570,000)	34
35	Rent-Equipment & Vehicles			929	159	165	503						1,756	35
36	Other (specify):*	(26,026)	26,026											36
37	TOTAL Ownership	(183,055)	(76,364)	5,542	310	312	(20,557)						(273,812)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(33,176)					(33,176)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(14,089)											(14,089)	43
44	TOTAL Special Cost Centers	(14,089)						(33,176)					(47,265)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(411,138)	(60,764)	(104,746)	(18,443)	22,298	(17,408)	(33,176)	(1,311)	(3,853)			(628,540)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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		\$	\$ (540,000)	1
2	V	20 Licenses and Fees		Evanston NRC Realty		579	579	2
3	V	30 Depreciation		Evanston NRC Realty		22,246	22,246	3
4	V	32 Interest (Net)		Evanston NRC Realty		415,364	415,364	4
5	V	33 Real Estate Tax	187,993	Evanston NRC Realty		187,993		5
6	V	36 Amortization		Evanston NRC Realty		26,026	26,026	6
7	V	19 Accounting Fees		Evanston NRC Realty		7,983	7,983	7
8	V	21 Bank Charges		Evanston NRC Realty		7,038	7,038	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 727,993			\$ 667,229	\$ * (60,764)	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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		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.	\$ 61	\$ 61	15
16	V	6	MAINTENANCE SALARY		APERION CARE, INC.	994	994	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.	93	93	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	101	101	18
19	V	10	NURSING & MEDICAL RECORDS		APERION CARE, INC.	2	2	19
20	V	10	SALARY- NURSE		APERION CARE, INC.	6,056	6,056	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	616	616	21
22	V	17	ADMINISTRATIVE SALARIES		APERION CARE, INC.	29,140	29,140	22
23	V	19	PROFESSIONAL FEES		APERION CARE, INC.	5,026	5,026	23
24	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.	3,100	3,100	24
25	V	21	CLERICAL SALARY		APERION CARE, INC.	17,493	17,493	25
26	V	21	CLERICAL & GENERAL		APERION CARE, INC.	937	937	26
27	V	24	SEMINARS		APERION CARE, INC.	819	819	27
28	V	25	AUTO AND TRAVEL		APERION CARE, INC.	3,119	3,119	28
29	V	26	INSURANCE		APERION CARE, INC.	995	995	29
30	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	5,951	5,951	30
31	V	30	DEPRECIATION		APERION CARE, INC.	799	799	31
32	V	32	INTEREST		APERION CARE, INC.	3,814	3,814	32
33	V	35	AUTO LEASE		APERION CARE, INC.	929	929	33
34	V	17	MANAGEMENT FEE	179,813	APERION CARE, INC.		(179,813)	34
35	V	19	HOME OFFICE	4,978	APERION CARE, INC.		(4,978)	35
36	V							36
37	V							37
38	V							38
39	Total		\$ 184,790			\$ 80,044	\$ * (104,746)	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:

01/01/18

Ending:

12/31/18

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		\$ 7,463	\$ 7,463 15
16	V	6		APERION CONSULTING, LLC		4,755	4,755 16
17	V	7		APERION CONSULTING, LLC		1,348	1,348 17
18	V	10		APERION CONSULTING, LLC		18,048	18,048 18
19	V	15		APERION CONSULTING, LLC		2,019	2,019 19
20	V	19		APERION CONSULTING, LLC		1,168	1,168 20
21	V	20		APERION CONSULTING, LLC		616	616 21
22	V	21		APERION CONSULTING, LLC		1,526	1,526 22
23	V	24		APERION CONSULTING, LLC		158	158 23
24	V	25		APERION CONSULTING, LLC		104	104 24
25	V	27		APERION CONSULTING, LLC		146	146 25
26	V	30		APERION CONSULTING, LLC		144	144 26
27	V	32		APERION CONSULTING, LLC		7	7 27
28	V	35		APERION CONSULTING, LLC		159	159 28
29	V						
30	V						
31	V						
32	V	10	38,647	APERION CONSULTING, LLC			(38,647) 32
33	V	01	11,330	APERION CONSULTING, LLC			(11,330) 33
34	V	06	6,127	APERION CONSULTING, LLC			(6,127) 34
35	V	43		APERION CONSULTING, LLC			
36	V						
37	V						
38	V						
39	Total		\$ 56,105			\$ 37,662	\$ * (18,443) 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 PROFESSIONAL FEES		APERION FINANCIAL, LLC		3,014	\$ 3,014
16	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC		681	681
17	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC		56,782	56,782
18	V	24 SEMINARS		APERION FINANCIAL, LLC		42	42
19	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC		17	17
20	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC		6,249	6,249
21	V	30 DEPRECIATION		APERION FINANCIAL, LLC		147	147
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC		165	165
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V	19 HOME OFFICE EXPENSE	44,798	APERION FINANCIAL, LLC			(44,798)
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 44,798			\$ 67,096	\$ * 22,298

* 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		\$ 509	\$ 509
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,101	1,101
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		189	189
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		327	327
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		6	6
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,017	1,017
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		6,403	6,403
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		1,853	1,853
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		684	684
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		503	503
25	V	34 RENTAL INCOME	30,000	CHASE OFFICE,LLC			(30,000)
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		\$ 30,000			\$ 12,592	\$ * (17,408)

* 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	\$ 443,531	Renewel Rehab		\$ 410,355	\$ (33,176)
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		\$ 443,531			\$ 410,355	\$ * (33,176)

* 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	\$ 56,261	EcoBrite Linen		\$ 54,950	\$ (1,311)
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		\$ 56,261			\$ 54,950	\$ * (1,311)

* 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:

01/01/18

Ending:

12/31/18

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	\$ 14,717	Propay HR LLC		\$ 10,864	\$ (3,853)
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		\$ 14,717			\$ 10,864	\$ * (3,853)

* 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:

01/01/18

Ending:

12/31/18

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	26 Insurance	\$ 74,038	Aperion Incorporated Cell		\$ 74,038	\$
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		\$ 74,038			\$ 74,038	\$ *

* 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:

01/01/18

Ending:

12/31/18

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 Angola	Angola, IN	Evanston NRC Realty	Evanston	Building Co.	1
2	NRC INVESTMENT GROUP, LLC	99.90%	Aperion Care Bloomington	Bloomington	Interbuild Construction	Chicago	Bldg Improvements	2
3			Aperion Care Bridgeport	Bridgeport	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	3
4			Aperion Care Burbank	Burbank	Propay	Evanston	Payroll Services	4
5			Aperion Care Cairo	Cairo	Renewal Rehab	Lincolnwood	Therapy Services	5
6			Aperion Care Capitol	Capitol	Aperion Care, Inc.	Lincolnwood	Corporate Manager	6
7			Aperion Care Chicago Heights	Chicago Heights	Aperion Consulting, Inc.	Lincolnwood	Consulting Co.	7
8			Aperion Care Demotte	Demotte, IN	Aperion Financial, Inc.	Lincolnwood	Bookkeeping	8
9			Aperion Care Dolton	Dolton	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Elgin	Elgin	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Fairfield	Fairfield	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Forest Park	Forest Park	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15			Aperion Care Galesburg	Galesburg	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16			Aperion Care Hidden Lake	St. Louis, MO	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17			Aperion Care Highwood	Highwood	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care International	Chicago	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care Jacksonville	Jacksonville	Aperion Incorporated Cell	Burlington, VT	Insurance	19
20			Aperion Care Kokomo	Kokomo, IN				20
21			Aperion Care Litchfield	Litchfield				21
22			Aperion Care Marion	Marion, IN				22
23			Aperion Care Marseilles	Marseilles				23
24			Aperion Care Mascoutah	Mascoutah				24
25			Aperion Care Midlothian	Midlothian				25
26			Aperion Care Moline	East Moline				26
27			Aperion Care Morton Terrace	Morton				27
28			Aperion Care Morton Villa	Morton				28
29			Aperion Care Oak Lawn	Oak Lawn				29
30			Aperion Care Olney	Olney				30

Facility Name & ID Number Aperion Care Evanston, Llc # 0048454 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	0.56	1.40%	Alloc Salary	\$ 3,504	17-7	1
2	Jay Meystel	Relative	Clerical	0.00%	See Attached	0.28	0.70%	Alloc Salary	433	17-7	2
3	Elisheva Adest	Relative	Clerical	0.00%	See Attached	0.22	0.93%	Alloc Salary	173	21-7	3
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.08	1.86%	Alloc Salary	246	21-7	4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 4,356		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:

01/01/18

Ending: 12/31/18

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:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION CARE, INC.

Street Address

4655 W CHASE AVENUE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-8300

Fax Number

(

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	2	FOOD	ACTUAL CENSUS	1,401,635	55	\$ 4,383	\$ 19,647	\$ 61	1	
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	19,647	994	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	19,647	93	3	
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,401,635	55	5,656	19,647	101	4	
5	10	NURSING & MEDICAL RECOR	ACTUAL CENSUS	1,401,635	55	128	19,647	2	5	
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	422,414	19,647	6,056	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,401,635	55	42,957	19,647	616	7	
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	2,112,862	19,647	29,140	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	19,647	5,026	9	
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	19,647	3,100	10	
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	1,246,022	19,647	17,493	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	19,647	937	12	
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	19,647	819	13	
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	19,647	3,119	14	
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	19,647	995	15	
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	19,647	5,951	16	
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	19,647	799	17	
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	19,647	3,814	18	
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	19,647	929	19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 5,718,302	\$ 3,836,913	\$ 80,044	25	

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/18

Ending: 12/31/18

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

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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	1,401,635	55	\$ 424,292	\$ 19,647	\$ 7,463	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	19,647	4,755	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,401,635	55	81,117	19,647	1,348	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	19,647	18,048	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	183,437	19,647	2,019	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360	19,647	1,168	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964	19,647	616	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	19,647	1,526	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275	19,647	158	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427	19,647	104	10
11	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	9,636	19,647	146	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275	19,647	144	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508	19,647	7	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374	19,647	159	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 2,920,744	\$ 2,458,073	\$ 37,662	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION FINANCIAL, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-3800

Fax Number

(

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	215,001	19,647	3,014	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576	19,647	681	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	56,782	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987	19,647	42	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197	19,647	17	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805	19,647	6,249	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463	19,647	147	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738	19,647	165	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				\$ 4,817,960	\$ 4,033,980	\$	67,096	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

CHASE OFFICE, LLC

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

(847) 262-3800

Fax Number

(

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,401,635	55	\$ 36,284	\$ 19,647	\$ 509	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	19,647	1,101	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	19,647	189	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	19,647	327	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	19,647	6	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	19,647	1,017	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	19,647	6,403	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	19,647	1,853	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	19,647	684	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	19,647	503	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					\$ 898,317	\$	\$ 12,592	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

RENEWAL REHAB

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

(847) 673-6767

Fax Number

(847) 673-6768

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 410,355	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				\$	\$		\$ 410,355	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/18

Ending: 12/31/18

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

EcoBrite Linen

Street Address

3712 Jarvis Avenue

City / State / Zip Code

Skokie, IL 60076

Phone Number

(847) 582-4000

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	4	Laundry Services	Direct		\$	\$		\$ 54,950	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				\$	\$		\$ 54,950	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/18

Ending: 12/31/18

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		\$	\$		\$ 10,864	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				\$	\$		\$ 10,864	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

Aperion Incorporated Cell

Street Address

30 Main Street, Suite 330

City / State / Zip Code

Burlington, Vermont 05401

Phone Number

()

Fax Number

()

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	26	Insurance	Direct Allocation		\$	\$		\$ 74,038	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				\$	\$		\$ 74,038	25

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/18

Ending: 12/31/18

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

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		\$ 415,366	1									
2											2									
3											3									
4											4									
5											5									
Working Capital																				
6	First Midwest Bank		X	Line of Credit				705,979		38,780	6									
7	Insurance Policies		X	Insurance Policies						188	7									
8											8									
9	TOTAL Facility Related						\$	\$ 7,455,979		\$ 454,334	9									
B. Non-Facility Related*																				
10	Interest Income									(89,191)	10									
11	Bldg Co Interest Income									(2)	11									
12											12									
13	See Supplemental Schedule									5,674	13									
14	TOTAL Non-Facility Related						\$	\$		\$ (83,519)	14									
15	TOTALS (line 9+line14)						\$	\$ 7,455,979		\$ 370,815	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.)

2017 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 _____

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 2017 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 2017.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>11-18-326-011-0000</u>	<u>Long Term Care Property</u>	\$ <u>178,419.31</u>	\$ <u>178,419.31</u>
2. <u>See Attached</u>	<u>Allocated from Chase Office</u>	\$ <u>45,392.90</u>	\$ <u>636.28</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>223,812.21</u></u>	\$ <u><u>179,055.59</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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2017 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2017 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2017.

Please complete the Real Estate Tax Statement below and include it in the 2018 cost report along with a copy of your 2017 real estate tax bill.

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

2017 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 _____
 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 2017 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 2017.

	(A) <u>Tax Index Number</u>	(B) <u>Property Description</u>	(C) <u>Total Tax</u>	(D) <u>Tax Applicable to Nursing Home</u>
1.	_____	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
TOTALS			\$ _____	\$ _____

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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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:

01/01/18 Ending:

12/31/18

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>	1
2	<u>Allocated from Chase Office LLC</u>			<u>870</u>	2
3	TOTALS			\$ 287,765	3

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	\$ 22,246	35	\$ 46,990	\$ 24,744	\$ 390,461	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		2007		57,689		20	1,097	1,097	50,736	9
10	Various		2008		95,962		20	5,272	5,272	80,637	10
11	Various		2009		58,600		20	5,860	5,860	55,287	11
12	Various		2010		87,898		20	3,902	3,902	43,167	12
13	Various		2011		3,800		20	190	190	1,473	13
14	Various		2012		30,176		20	1,509	1,509	10,053	14
15	Various		2013		5,963		20	298	298	1,590	15
16	Various		2014		36,872		20	1,921	1,921	8,741	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	8,882	67
68		49,969	3,318		2,308	(1,010)	5,681	68
69			171,172			(171,172)		69
70		\$ 2,105,809	\$ 196,736		\$ 71,059	\$ (125,677)	\$ 656,707	70

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,105,809	\$ 196,736		\$ 71,059	\$ (125,677)	\$ 656,707	1
2	Install New Parkway Lines For Oak Avenue Parkway	2015	2,950		20	148	148	529	2
3	Cable For Voice Data	2015	3,629		20	181	181	575	3
4	Camera Security	2015	8,577		20	429	429	1,358	4
5	Annunciator For 2Nd Floor Nurses Station	2015	6,500		20	325	325	1,002	5
6	Repiped Waste & Vent Pipes In Janitors Closet & Capped Water L	2016	5,400		20	270	270	810	6
7	Hot Water Boiler Leak Repair	2016	6,261		20	313	313	887	7
8	Broken Sewer Pipe Repair	2016	6,500		20	325	325	921	8
9	Camera Installation	2016	5,145		20	1,029	1,029	2,487	9
10	Dimensional Letters For Monument Sign	2016	2,815		20	563	563	1,361	10
11	New Door Locks	2016	2,776		20	555	555	1,157	11
12	Demo/Carpentry/Concrete/Doors/Frames/Electrical/Hvac/Masonry	2016	791,293		20	39,565	39,565	102,209	12
13	Install Sump Pump In Elevator Shaft Draining To Boiler Room	2016	2,600		20	130	130	303	13
14	Passenger Elevator - Upgrade Wiring	2017	26,000		20	1,300	1,300	2,492	14
15	Nursing Therapy Expansion - Architect Fees	2017	64,510		20	3,225	3,225	6,451	15
16	Ot Rm-Ceiling,Doors,Electrical,Flooring,Handrail,Bumper,Wall Su	2017	107,795		20	5,390	5,390	7,635	16
17	Replace Elevator Pump Drive	2018	5,234		20	262	262	262	17
18	Remove Processor Board For Repair, Replace Door Circuit Board A	2018	3,850		20	193	193	193	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)		\$ 3,157,643	\$ 196,736		\$ 125,261	\$ (71,475)	\$ 787,336	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,157,643	\$ 196,736		\$ 125,261	\$ (71,475)	\$ 787,336	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)		\$ 3,157,643	\$ 196,736		\$ 125,261	\$ (71,475)	\$ 787,336	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:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,157,643	\$ 196,736		\$ 125,261	\$ (71,475)	\$ 787,336	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)		\$ 3,157,643	\$ 196,736		\$ 125,261	\$ (71,475)	\$ 787,336	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 3,157,643	\$ 196,736		\$ 125,261	\$ (71,475)	\$ 787,336	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)		\$ 3,157,643	\$ 196,736		\$ 125,261	\$ (71,475)	\$ 787,336	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	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	1,559	9
10	Concrete Patio - Roof & Railing	2012	14,280		20	714	714	4,998	10
11	Monument Sign	2016	15,500		20	775	775	2,325	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	\$ 8,882	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 34,230	\$		\$ 1,712	\$ 1,712	\$ 8,882	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
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21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 34,230	\$		\$ 1,712	\$	\$ 8,882	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	7,833	201	20	201		485	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	418	67	20	21	(46)	167	9
10	Allocated from Aperion Care	2012	118	9	20	6	(3)	36	10
11	Allocated from Aperion Care	2013	50	6	20	3	(3)	13	11
12									12
13	Allocated from Chase Office LLC	2018	36		20	2	2	2	13
14	Allocated from Chase Office LLC	2017	1,813	128	20	91	(38)	181	14
15	Allocated from Chase Office LLC	2016	39,701	2,907	20	1,985	(922)	4,797	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)		\$ 49,969	\$ 3,318		\$ 2,308	\$ (1,010)	\$ 5,681	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:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 49,969	\$ 3,318		\$ 2,308	\$ (1,010)	\$ 5,681	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 49,969	\$ 3,318		\$ 2,308	\$ (1,010)	\$ 5,681	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 189,229	\$ 3,850	\$ 24,438	\$ 20,588	10	\$ 88,918	71
72	Current Year Purchases	10,707	198	882	684	10	882	72
73	Fully Depreciated Assets	420,900				10	420,900	73
74								74
75	TOTALS	\$ 620,837	\$ 4,047	\$ 25,320	\$ 21,272		\$ 510,701	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	2018	\$ 469	\$ 71	\$ 94	\$ 23	5	\$ 304	76
77		Allocated from Aperion Consultin	2018	342	56	68	12	5	274	77
78										78
79										79
80	TOTALS			\$ 811	\$ 127	\$ 162	\$ 35		\$ 578	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)	\$ 4,067,055	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 200,911	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 150,743	83**
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (50,168)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,298,615	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	1st/2nd Floor Room Replaceme	\$ 45,000	92
93			93
94			94
95		\$ 45,000	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								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.	_____/2019	\$ _____
13.	_____/2020	\$ _____
14.	_____/2021	\$ _____

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 6,839 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	Auto Lease	2015 Toyota Camry	\$ 266.55	\$ 533	17
18	Auto Lease	2018 Honda Accord	299.00	2,392	18
19	Allocated from Aperion Care			929	19
20	Allocated from Aperion Consulting			159	20
21	TOTAL		\$ 565.55	\$ 4,013	21

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

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

Facility Name & ID Number Aperion Care Evanston, Llc # 0048454 Report Period Beginning: 01/01/18 Ending: 12/31/18
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?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</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. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	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	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 198,232	\$		\$ 198,232	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			30,197			30,197	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			215,070			215,070	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				35,019		35,019	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					7,790	6,389		14,179	13
14	TOTAL			\$		\$ 451,289	\$ 41,408		\$ 492,697	14

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

Facility Name & ID Number **Aperion Care Evanston, Llc**# **0048454**Report Period Beginning: **01/01/18**Ending: **12/31/18****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/18**

(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	\$ 277,526	\$ 278,153	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	597,843	597,843	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	71,836	71,836	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	56,451	548,194	8
9	Other(specify): <u>See Attached Schedule</u>	14,278	127,148	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,017,934	\$ 1,623,174	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	1,398,969	1,720,094	15
16	Equipment, at Historical Cost	431,150	704,088	16
17	Accumulated Depreciation (book methods)	(898,673)	(1,384,404)	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): <u>See Attached Schedule</u>	3,574,791	3,589,973	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,506,237	\$ 5,394,400	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,524,171	\$ 7,017,574	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 587,059	\$ 578,726	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	705,979	705,979	29
30	Accrued Salaries Payable	134,746	134,746	30
31	Accrued Taxes Payable (excluding real estate taxes)	3,904	3,904	31
32	Accrued Real Estate Taxes(Sch.IX-B)		178,800	32
33	Accrued Interest Payable	3,574	42,105	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	14,253	14,253	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,449,515	\$ 1,658,513	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	<u>See Attached Schedule</u>	2,889,940	2,758	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,889,940	\$ 6,752,758	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,339,455	\$ 8,411,271	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,184,716	\$ (1,393,697)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,524,171	\$ 7,017,574	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,307,222	1
2	Restatements (describe):		2
3	<u>Bad Debt Expense</u>	64,698	3
4	<u>Rounding</u>	1	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,371,921	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	75,307	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	(262,512)	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)	\$ (187,205)	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)	\$ 1,184,716	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care Evanston, Llc# 0048454Report Period Beginning: 01/01/18Ending: 12/31/18**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,061,571	1
2	Discounts and Allowances for all Levels	(370,891)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,690,680	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	291,269	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 291,269	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	5,070	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	73	19
20	Radiology and X-Ray	242	20
21	Other Medical Services	245	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 5,630	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	89,191	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 89,191	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	637	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 637	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,077,407	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	636,386	31
32	Health Care	1,546,646	32
33	General Administration	1,180,485	33
B. Capital Expense			
34	Ownership	994,899	34
C. Ancillary Expense			
35	Special Cost Centers	506,786	35
36	Provider Participation Fee	136,898	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,002,100	40
41	Income before Income Taxes (line 30 minus line 40)**	75,307	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 75,307	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 906,514	44
45	Private Pay - Net Inpatient Revenue	218,032	45
46	Medicare - Net Inpatient Revenue	1,117,977	46
47	Other-(specify) <u>Insurance</u>	94,228	47
48	Other-(specify) <u>Managed Care</u>	2,353,929	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,690,680	49

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

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

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

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

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	1,312	1,367	\$ 61,816	\$ 45.22	1
2	Assistant Director of Nursing					2
3	Registered Nurses	4,179	4,426	158,349	35.78	3
4	Licensed Practical Nurses	15,938	16,685	509,167	30.52	4
5	CNAs & Orderlies	35,272	37,910	538,619	14.21	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	2,642	2,758	30,826	11.18	10
11	Social Service Workers	4,062	4,354	99,345	22.82	11
12	Dietician					12
13	Food Service Supervisor	1,970	2,080	48,864	23.49	13
14	Head Cook	4,685	5,207	66,665	12.80	14
15	Cook Helpers/Assistants	4,712	5,173	59,664	11.53	15
16	Dishwashers					16
17	Maintenance Workers	1,960	2,080	39,192	18.84	17
18	Housekeepers	6,642	7,337	81,589	11.12	18
19	Laundry	1,173	1,259	14,044	11.15	19
20	Administrator	1,896	2,120	164,960	77.81	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,485	3,727	46,434	12.46	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	89,928	96,483	\$ 1,919,534 *	\$ 19.90	34

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

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 11,330	01-03	35
36	Medical Director	72	32,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	38,647	10-03	38
39	Pharmacist Consultant	656	2,720	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	20	1,276	11-03	44
45	Social Service Consultant	19	1,165	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	767	\$ 87,138		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
<u>Meir Katzenstein</u>	<u>Administrator</u>	<u>0</u>	<u>\$ 164,960</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 63,651</u>	<u>IDPH License Fee</u>	<u>\$ 1,990</u>	
				<u>Unemployment Compensation Insurance</u>	<u>10,809</u>	<u>Advertising: Employee Recruitment</u>	<u>285</u>	
				<u>FICA Taxes</u>	<u>142,615</u>	<u>Health Care Worker Background Check</u>		
				<u>Employee Health Insurance</u>	<u>32,971</u>	<u>(Indicate # of checks performed)</u>		
				<u>Employee Meals</u>	<u>2,071</u>	<u>Patient Background Checks</u>	<u>51</u> <u>514</u>	
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues & Subscriptions</u>	<u>9,391</u>	
				<u>Union Pension Fund</u>	<u>14,922</u>	<u>License & Permits</u>	<u>4,820</u>	
				<u>401K Expense</u>	<u>1,525</u>	<u>Allocated from Aperion Care</u>	<u>3,100</u>	
				<u>Employee Physicals</u>	<u>240</u>	<u>Allocated from Aperion Consulting</u>	<u>616</u>	
				<u>Other Employee Benefits</u>	<u>9,910</u>	<u>See Supplemental Schedule</u>	<u>687</u>	
						<u>Less: Public Relations Expense</u>	<u>()</u>	
						<u>Non-allowable advertising</u>	<u>()</u>	
						<u>Yellow page advertising</u>	<u>()</u>	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 164,960	TOTAL (agree to Schedule V, line 22, col.8)	\$ 278,714	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 21,403	
(List each licensed administrator separately.)								
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	Amount	
<u>Aperion Care Inc. - Management Fees</u>			<u>\$ 179,813</u>				<u>Out-of-State Travel</u>	<u>\$</u>
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 179,813				<u>In-State Travel</u>	
(Attach a copy of any management service agreement)								
C. Professional Services								
Vendor/Payee	Type		Amount					
<u>Marcum LLP</u>	<u>Accounting Fees</u>		<u>\$ 23,690</u>					
<u>Various - See Attached</u>	<u>Legal Fees</u>		<u>36,757</u>					
<u>Aperion Care Inc.</u>	<u>Home Office Expense</u>		<u>4,978</u>					
<u>Aperion Care Financial</u>	<u>Home Office Expense</u>		<u>44,798</u>					
<u>Propay HR</u>	<u>Payroll Processing</u>		<u>14,717</u>					
<u>GCHMO, Inc.</u>	<u>Managed Care Consulting</u>		<u>11,000</u>					
<u>Interbuild</u>	<u>Energy Procurement</u>		<u>904</u>					
<u>Pinnacle Financial solutions</u>	<u>Financial Consulting</u>		<u>1,728</u>					
<u>Personnel Planners</u>	<u>Unemployment Consultant</u>		<u>1,949</u>					
<u>Consonus PACT</u>	<u>Data Analytics</u>		<u>3,763</u>					
<u>Integra Scripts</u>	<u>Pharmacy Software</u>		<u>1,045</u>					
<u>See Supplemental Schedule</u>			<u>49,720</u>					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 195,048	TOTAL		\$	<u>Seminar Expense</u>	<u>3,885</u>
(For legal fee disclosure, see page 39 of instructions)							<u>Allocated from Aperion Care</u>	<u>819</u>
							<u>Allocated from Aperion Consulting</u>	<u>158</u>
							<u>Allocated from Aperion Financial</u>	<u>42</u>
							<u>Entertainment Expense</u>	<u>()</u>
							<u>(agree to Sch. V, line 24, col. 8)</u>	
							TOTAL	\$ 4,904

* Attach copy of IMRF notifications

**See instructions.

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

Report Period Beginning:

01/01/18Ending: 12/31/18**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. HCCI \$ 5,849
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 13,419 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. \$ 136,898
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 benefit on Schedule V. \$ 2,071 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% Ln 14
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees