

		FOR BHF USE					

LL1

2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

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

I. IDPH License ID Number: <u>0048454</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																																																																							
Facility Name: <u>Aperion Care Evanston, Llc</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/16</u> to <u>12/31/16</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																																																																																							
Address: <u>1300 Oak Avenue</u> <u>Evanston</u> <u>60201</u>																																																																																									
Number City Zip Code																																																																																									
County: <u>Cook</u>																																																																																									
Telephone Number: <u>(847) 869-1300</u> Fax # <u>(847) 869-1378</u>																																																																																									
HFS ID Number: <u></u>		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Date) _____</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Signed) _____ *</td></tr><tr><td>* Subject to the attached Accountants Consulting Report (Date) _____</td></tr><tr><td>(Print Name and Title) _____</td></tr><tr><td>(Firm Name & Address) <u>Marcum, LLP</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u></td></tr><tr><td colspan="2">Date of Initial License for Current Owners: <u>9/1/2006</u></td><td colspan="2">(Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u></td></tr><tr><td colspan="2">Type of Ownership:</td><td colspan="2">MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</td></tr><tr><td colspan="2"><table><tr><td>☐</td><td>VOLUNTARY,NON-PROFIT</td><td>☒</td><td>PROPRIETARY</td><td>☐</td><td>GOVERNMENTAL</td></tr><tr><td>☐</td><td>Charitable Corp.</td><td>☐</td><td>Individual</td><td>☐</td><td>State</td></tr><tr><td>☐</td><td>Trust</td><td>☐</td><td>Partnership</td><td>☐</td><td>County</td></tr><tr><td colspan="2">IRS Exemption Code _____</td><td>☐</td><td>Corporation</td><td>☐</td><td>Other _____</td></tr><tr><td colspan="2"></td><td>☐</td><td>"Sub-S" Corp.</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td>☒</td><td>Limited Liability Co.</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td>☐</td><td>Trust</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td>☐</td><td>Other _____</td><td colspan="2"></td></tr></table></td><td colspan="2"></td></tr><tr><td colspan="2">In the event there are further questions about this report, please contact:</td><td colspan="2"></td></tr><tr><td colspan="2">Name: <u>Steven N. Lavenda</u></td><td colspan="2"></td></tr><tr><td colspan="2">Telephone Number: <u></u></td><td colspan="2"></td></tr><tr><td colspan="2">Email Address: <u></u></td><td colspan="2"></td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) _____	(Title) _____	(Date) _____	Paid Preparer	(Signed) _____ *	* Subject to the attached Accountants Consulting Report (Date) _____	(Print Name and Title) _____	(Firm Name & Address) <u>Marcum, LLP</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u>	Date of Initial License for Current Owners: <u>9/1/2006</u>		(Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u>		Type of Ownership:		MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630		<table><tr><td>☐</td><td>VOLUNTARY,NON-PROFIT</td><td>☒</td><td>PROPRIETARY</td><td>☐</td><td>GOVERNMENTAL</td></tr><tr><td>☐</td><td>Charitable Corp.</td><td>☐</td><td>Individual</td><td>☐</td><td>State</td></tr><tr><td>☐</td><td>Trust</td><td>☐</td><td>Partnership</td><td>☐</td><td>County</td></tr><tr><td colspan="2">IRS Exemption Code _____</td><td>☐</td><td>Corporation</td><td>☐</td><td>Other _____</td></tr><tr><td colspan="2"></td><td>☐</td><td>"Sub-S" Corp.</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td>☒</td><td>Limited Liability Co.</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td>☐</td><td>Trust</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td>☐</td><td>Other _____</td><td colspan="2"></td></tr></table>		☐	VOLUNTARY,NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL	☐	Charitable Corp.	☐	Individual	☐	State	☐	Trust	☐	Partnership	☐	County	IRS Exemption Code _____		☐	Corporation	☐	Other _____			☐	"Sub-S" Corp.					☒	Limited Liability Co.					☐	Trust					☐	Other _____					In the event there are further questions about this report, please contact:				Name: <u>Steven N. Lavenda</u>				Telephone Number: <u></u>				Email Address: <u></u>			
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#	0048454	Report Period Beginning:	01/01/16	Ending:	12/31/16
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D. How many bed-hold days during this year were paid by the Department?

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

N/A

None

Yes

YES ☐ NO ☒

YES ☐ NO ☒

Date started 09/08/2006

YES ☒ Date 09/08/2006 NO ☐

YES ☒ NO ☐ If YES, enter number
of beds certified 57 and days of care provided 3,347

IV. ACCOUNTING BASIS

ACCRUAL	☒	MODIFIED		
CASH*	☐	CASH*	☐	

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

Tax Year: 12/31/16 **Fiscal Year:** 12/31/16

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

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.91%

	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	9,276	1,822	8,703	19,801	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,276	1,822	8,703	19,801	14

Facility Name & ID Number Aperion Care Evanston, Llc # 0048454 Report Period Beginning: 01/01/16 Ending: 12/31/16
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	131,011	13,210	15,520	159,741		159,741	(9,813)	149,928			1
2	Food Purchase		111,943		111,943		111,943	(1,172)	110,771			2
3	Housekeeping	83,673	11,806		95,479		95,479		95,479			3
4	Laundry	11,024	949	58,552	70,525		70,525		70,525			4
5	Heat and Other Utilities			46,051	46,051		46,051	(736)	45,315			5
6	Maintenance	35,353	32,628	72,530	140,511		140,511	(1,150)	139,361			6
7	Other (specify):*							1,341	1,341			7
8	TOTAL General Services	261,061	170,536	192,653	624,250		624,250	(11,530)	612,720			8
	B. Health Care and Programs											
9	Medical Director			39,000	39,000		39,000		39,000			9
10	Nursing and Medical Records	1,127,131	64,660	48,505	1,240,296		1,240,296	(24,724)	1,215,572			10
10a	Therapy		450		450		450		450			10a
11	Activities	42,934	9,587	885	53,406		53,406		53,406			11
12	Social Services	79,092		3,370	82,462		82,462		82,462			12
13	CNA Training											13
14	Program Transportation			3,183	3,183		3,183		3,183			14
15	Other (specify):*							2,506	2,506			15
16	TOTAL Health Care and Programs	1,249,157	74,697	94,943	1,418,797		1,418,797	(22,218)	1,396,579			16
	C. General Administration											
17	Administrative	120,967		226,632	347,599		347,599	(193,215)	154,384			17
18	Directors Fees											18
19	Professional Services			264,091	264,091		264,091	(178,617)	85,474			19
20	Dues, Fees, Subscriptions & Promotions			126,190	126,190		126,190	(87,880)	38,310			20
21	Clerical & General Office Expenses	64,759		147,517	212,276		212,276	(50,195)	162,081			21
22	Employee Benefits & Payroll Taxes			260,704	260,704		260,704		260,704			22
23	Inservice Training & Education											23
24	Travel and Seminar			5,827	5,827		5,827	1,518	7,345			24
25	Other Admin. Staff Transportation			3,167	3,167		3,167	6,372	9,539			25
26	Insurance-Prop.Liab.Malpractice			56,938	56,938		56,938	6,515	63,453			26
27	Other (specify):*							8,343	8,343			27
28	TOTAL General Administration	185,726		1,091,066	1,276,792		1,276,792	(487,158)	789,634			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,695,944	245,233	1,378,662	3,319,839		3,319,839	(520,906)	2,798,933			29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			113,212	113,212		113,212	38,940	152,152			30
31	Amortization of Pre-Op. & Org.			6,478	6,478		6,478	(6,478)				31
32	Interest			24,466	24,466		24,466	236,521	260,987			32
33	Real Estate Taxes			136,190	136,190		136,190	2,663	138,853			33
34	Rent-Facility & Grounds			473,925	473,925		473,925	(473,754)	171			34
35	Rent-Equipment & Vehicles			8,755	8,755		8,755	948	9,703			35
36	Other (specify):*							10,827	10,827			36
37	TOTAL Ownership			763,026	763,026		763,026	(190,333)	572,693			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		135,928	535,776	671,704		671,704	(39,400)	632,304			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			132,270	132,270		132,270		132,270			42
43	Other (specify):*			15,121	15,121		15,121	(15,121)				43
44	TOTAL Special Cost Centers		135,928	683,167	819,095		819,095	(54,521)	764,574			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,695,944	381,161	2,824,855	4,901,960		4,901,960	(765,759)	4,136,201			45

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

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 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	(1,174)	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	(16,588)	30		9
10	Interest and Other Investment Income	(556)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(103)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(9,355)	21		19
20	Contributions	(88,350)	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	(95,569)	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	(391,851)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (603,546)		\$	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 Amount	2 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)	(162,214)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (162,214)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (765,760)		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 Yes	2 No	3 Amount	4 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

Report Period Beginning:

Ending:

ID#

0048454

01/01/16

12/31/16

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Advertising/Marketing	\$ (12,293)	43	1
2	Marketing Fees - YAM	(1,625)	43	2
3	Promotional Products	(1,203)	43	3
4	Bank Charges	(6,914)	21	4
5	Theft & Damage Loss	(382)	21	5
6	Website	(106)	20	6
7	Amortization	(6,478)	31	7
8	Vending Commisions	(1,200)	02	8
9	Building Co - Accounting Fees	(11,325)	19	9
10	Building Co - Amortization	(101,497)	36	10
11	Building Co - Bank Charges	(487)	21	11
12	Building Co - Prepayment Penalty	(229,745)	21	12
13	Building Co - Other Professional	(4,150)	19	13
14	Additional R&M	10,972	06	14
15	PAC Dues	(3,408)	20	15
16	Non Allowable Legal Fees	(19,411)	19	16
17	Capitalized R&M	(2,600)	06	17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
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31				31
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42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(391,851)		49

ID#

0048454

Report Period Beginning:

01/01/16

Ending:

12/31/16

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
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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: 01/01/16 Ending: 12/31/16

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				(9,813)								(9,813)	1
2	Food Purchase	(1,303)		131									(1,172)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(1,174)		24			143	271					(736)	5
6	Maintenance	8,372		527	(10,577)		257	271					(1,150)	6
7	Other (specify):*			24	1,203			114					1,341	7
8	TOTAL General Services	5,895		706	(19,187)		400	656					(11,530)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			2,371	(27,095)								(24,724)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			142	2,364								2,506	15
16	TOTAL Health Care and Programs			2,513	(24,731)								(22,218)	16
	C. General Administration													
17	Administrative			(194,305)		1,090							(193,215)	17
18	Directors Fees													18
19	Professional Services	(34,886)	15,475	(86,645)	518	(71,230)	488	33		(2,369)			(178,617)	19
20	Fees, Subscriptions & Promotions	(91,864)		2,909	837	178		60					(87,880)	20
21	Clerical & General Office Expenses	(342,451)	230,232	16,724	276	44,261	335	428					(50,195)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			906	586	26							1,518	24
25	Other Admin. Staff Transportation			3,268	2,425	679							6,372	25
26	Insurance-Prop.Liab.Malpractice		5,222	1,170				123					6,515	26
27	Other (specify):*			3,074		5,269							8,343	27
28	TOTAL General Administration	(469,201)	250,929	(252,899)	4,642	(19,727)	823	644		(2,369)			(487,158)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(463,306)	250,929	(249,680)	(39,276)	(19,727)	1,223	1,301		(2,369)			(520,906)	29

Summary B

12/31/16

													SUMMARY	
Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	TOTALS	
D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)		
Depreciation	(16,588)	51,800	775	119	46	621	2,167					38,940	30	
Amortization of Pre-Op. & Org.	(6,478)											(6,478)	31	
Interest	(556)	233,177	2,746	10		468	676					236,521	32	
Real Estate Taxes		1,126				724	814					2,663	33	
Rent-Facility & Grounds		(442,925)	338			(7,167)	(24,000)					(473,754)	34	
Rent-Equipment & Vehicles			53	229	206	219	241					948	35	
Other (specify):*	(101,497)	112,324										10,827	36	
TOTAL Ownership	(125,119)	(44,498)	3,911	358	252	(5,136)	(20,102)					(190,333)	37	
Ancillary Expense														
E. Special Cost Centers														
Medically Necessary Transportation													38	
Ancillary Service Centers								(39,400)				(39,400)	39	
Barber and Beauty Shops													40	
Coffee and Gift Shops													41	
Provider Participation Fee													42	
Other (specify):*	(15,121)											(15,121)	43	
TOTAL Special Cost Centers	(15,121)							(39,400)				(54,521)	44	
GRAND TOTAL COST (sum of lines 29, 37 & 44)	(603,546)	206,431	(245,769)	(38,918)	(19,476)	(3,913)	(18,801)	(39,400)	(2,369)			(765,759)	45	

VII. RELATED PARTIES

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

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

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	\$ 442,925	Evanston NRC Realty		\$	(442,925)	1
2	V	33	Rent Income - RE Tax	135,064	Evanston NRC Realty			(135,064)	2
3	V	32	Interest	142	Evanston NRC Realty		233,319	233,177	3
4	V	19	Accounting Fees		Evanston NRC Realty		11,325	11,325	4
5	V	36	Amortization		Evanston NRC Realty		101,497	101,497	5
6	V	21	Bank Charges		Evanston NRC Realty		487	487	6
7	V	36	Insurance - MIP		Evanston NRC Realty		10,827	10,827	7
8	V	21	Prepayment Penalty		Evanston NRC Realty		229,745	229,745	8
9	V	33	Real Estate Taxes		Evanston NRC Realty		136,190	136,190	9
10	V	19	Other Professional		Evanston NRC Realty		4,150	4,150	10
11	V	30	Depreciation		Evanston NRC Realty		51,800	51,800	11
12	V	26	Insurance		Evanston NRC Realty		5,222	5,222	12
13	V								13
14	Total			\$ 578,131			\$ 784,562	\$ * 206,431	14

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	FOOD	\$	APERION CARE, INC.	100.00%	\$ 131	\$ 131	15
16	V	5	UTILITIES		APERION CARE, INC.	100.00%	24	24	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	527	527	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	24	24	18
19	V	10	SALARY- NURSE		APERION CARE, INC.	100.00%	2,371	2,371	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	142	142	20
21	V	17	ADMINISTRATIVE		APERION CARE, INC.	100.00%	32,327	32,327	21
22	V	19	PROFESSIONAL FEES		APERION CARE, INC.	100.00%	1,299	1,299	22
23	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	2,909	2,909	23
24	V	21	CLERICAL & GENERAL		APERION CARE, INC.	100.00%	16,724	16,724	24
25	V	24	SEMINARS		APERION CARE, INC.	100.00%	906	906	25
26	V	25	AUTO AND TRAVEL		APERION CARE, INC.	100.00%	3,268	3,268	26
27	V	26	INSURANCE		APERION CARE, INC.	100.00%	1,170	1,170	27
28	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	3,074	3,074	28
29	V	30	DEPRECIATION		APERION CARE, INC.	100.00%	775	775	29
30	V	32	INTEREST		APERION CARE, INC.	100.00%	2,746	2,746	30
31	V	34	RENT		APERION CARE, INC.	100.00%	338	338	31
32	V	35	EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	53	53	32
33	V				APERION CARE, INC.	100.00%			33
34	V				APERION CARE, INC.	100.00%			34
35	V	17	MANAGEMENT FEE	226,632	APERION CARE, INC.	100.00%		(226,632)	35
36	V	19	HOME OFFICE	87,944	APERION CARE, INC.	100.00%		(87,944)	36
37	V				APERION CARE, INC.				37
38	V								38
39	Total			\$ 314,577			\$ 68,808	\$ * (245,769)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	DIETARY	\$	APERION CONSULTING, LLC	100.00%	\$ 5,707	\$ 5,707	15
16	V	6	REPAIRS & MAINTENANCE		APERION CONSULTING, LLC	100.00%	3,323	3,323	16
17	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC	100.00%	1,203	1,203	17
18	V	10	SALARY NURSE		APERION CONSULTING, LLC	100.00%	17,705	17,705	18
19	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	2,364	2,364	19
20	V	19	PROFESSIONAL FEES		APERION CONSULTING, LLC	100.00%	518	518	20
21	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC	100.00%	837	837	21
22	V	21	CLERICAL & GENERAL		APERION CONSULTING, LLC	100.00%	276	276	22
23	V	24	SEMINARS		APERION CONSULTING, LLC	100.00%	586	586	23
24	V	25	AUTO AND TRAVEL		APERION CONSULTING, LLC	100.00%	2,425	2,425	24
25	V	30	DEPRECIATION		APERION CONSULTING, LLC	100.00%	119	119	25
26	V	32	INTEREST		APERION CONSULTING, LLC	100.00%	10	10	26
27	V	35	AUTO LEASE		APERION CONSULTING, LLC	100.00%	229	229	27
28	V				APERION CONSULTING, LLC	100.00%			28
29	V				APERION CONSULTING, LLC	100.00%			29
30	V				APERION CONSULTING, LLC	100.00%			30
31	V				APERION CONSULTING, LLC	100.00%			31
32	V				APERION CONSULTING, LLC	100.00%			32
33	V				APERION CONSULTING, LLC	100.00%			33
34	V	10	CONSULTING	44,800	APERION CONSULTING, LLC	100.00%		(44,800)	34
35	V	01	DIETICIAN	10,320	APERION CONSULTING, LLC	100.00%		(10,320)	35
36	V	01	FOOD SERVICE	5,200	APERION CONSULTING, LLC	100.00%		(5,200)	36
37	V	06	PAINTER	12,400	APERION CONSULTING, LLC	100.00%		(12,400)	37
38	V	06	PROJECT MANAGER	1,500	APERION CONSULTING, LLC	100.00%		(1,500)	38
39	Total			\$ 74,220			\$ 35,302	\$ * (38,918)	39

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

VII. RELATED PARTIES (continued)

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

☒ X

 YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMINISTRATIVE	\$	APERION FINANCIAL, LLC	100.00%	\$ 1,090	\$ 1,090	15
16	V	19	PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	856	856	16
17	V	20	FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	178	178	17
18	V	21	CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	44,261	44,261	18
19	V	24	SEMINARS		APERION FINANCIAL, LLC	100.00%	26	26	19
20	V	25	AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	679	679	20
21	V	27	EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	5,269	5,269	21
22	V	30	DEPRECIATION		APERION FINANCIAL, LLC	100.00%	46	46	22
23	V	35	EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	206	206	23
24	V				APERION FINANCIAL, LLC	100.00%			24
25	V				APERION FINANCIAL, LLC	100.00%			25
26	V				APERION FINANCIAL, LLC	100.00%			26
27	V				APERION FINANCIAL, LLC	100.00%			27
28	V				APERION FINANCIAL, LLC	100.00%			28
29	V				APERION FINANCIAL, LLC	100.00%			29
30	V				APERION FINANCIAL, LLC	100.00%			30
31	V				APERION FINANCIAL, LLC	100.00%			31
32	V				APERION FINANCIAL, LLC	100.00%			32
33	V				APERION FINANCIAL, LLC	100.00%			33
34	V	19	HOME OFFICE EXPENSE	72,086	APERION FINANCIAL, LLC	100.00%		(72,086)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 72,086			\$ 52,611	\$ * (19,476)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	\$	8131 N. MONTICELLO, LLC	100.00%	\$ 143	\$ 143	15
16	V	6	REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		257	257	16
17	V	19	PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		488	488	17
18	V	21	OFFICE EXPENSE		8131 N. MONTICELLO, LLC		335	335	18
19	V	30	DEPRECIATION		8131 N. MONTICELLO, LLC		621	621	19
20	V	32	INTEREST EXPENSE		8131 N. MONTICELLO, LLC		468	468	20
21	V	34	RENT		8131 N. MONTICELLO, LLC		171	171	21
22	V	35	EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		219	219	22
23	V	33	REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		724	724	23
24	V								24
25	V								25
26	V	34	RENT	7,000	8131 N. MONTICELLO, LLC			(7,000)	26
27	V	34	RENT	338	8132 N. MONTICELLO, LLC			(338)	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			\$ 7,338			\$ 3,425	\$ * (3,913)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	\$	CHASE OFFICE,LLC	100.00%	\$ 271	\$ 271	15
16	V	6	REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		271	271	16
17	V	7	HOUSEKEEPING		CHASE OFFICE,LLC		114	114	17
18	V	19	PROFESSIONAL FEES		CHASE OFFICE,LLC		33	33	18
19	V	20	DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		60	60	19
20	V	21	OFFICE EXPENSE		CHASE OFFICE,LLC		428	428	20
21	V	26	INSURANCE		CHASE OFFICE,LLC		123	123	21
22	V	30	DEPRECIATION		CHASE OFFICE,LLC		2,167	2,167	22
23	V	32	INTEREST EXPENSE		CHASE OFFICE,LLC		676	676	23
24	V	33	REAL ESTATE TAXES		CHASE OFFICE,LLC		814	814	24
25	V	35	EQUIPMENT RENTAL		CHASE OFFICE,LLC		241	241	25
26	V	34	RENT	24,000	CHASE OFFICE,LLC			(24,000)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 24,000			\$ 5,199	\$ * (18,801)	39

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

VII. RELATED PARTIES (continued)

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

X YES NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy Services	\$ 527,449	Renewal Rehab	100.00%	\$ 488,049	\$ (39,400)	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			\$ 527,449			\$ 488,049	\$ * (39,400)	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	Payroll Services	\$ 9,866	ProPay HR LLC	24.00%	\$ 7,497	\$ (2,369)	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			\$ 9,866			\$ 7,497	\$ * (2,369)	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	04	Laundry Services	\$ 58,552	EcoBrite Linen	100.00%	\$ 58,552	\$	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			\$ 58,552			\$ 58,552	\$ *	39

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

VII. RELATED PARTIES (continued)

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

☐ YES

☐ NO

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	DECLARATION OF TRUST OF YOSEF MEYSTEL	0.10%	Aperion Care Amboy	Amboy	EVANSTON NRC REALTY	EVANSTON	BLDG CO	1
2	NRC INVESTMENT GROUP, LLC	99.90%	Aperion Care Bloomington	Bloomington	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	2
3			Aperion Care Bridgeport	Bridgeport	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	3
4			Aperion Care Burbank	Burbank	4655 W CHASE AVE	LINCOLNWOOD	HOME OFFICE, BUILDING C	4
5			Aperion Care Chicago Heights	Chicago Heights	PROPAY	EVANSTON	PAYROLL SERVICES	5
6			Aperion Care Colfax	Colfax	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	6
7			Aperion Care Demotte	Demotte,IN	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	7
8			Aperion Care Dolton	Dolton	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	8
9			Aperion Care Elgin	Elgin	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	9
10			Aperion Care Forest Park	Forest Park	CONCERTO DIALYSIS	LINCOLNWOOD	DIALYSIS	10
11			Aperion Care Galesburg	Galesburg	CONCERTO HOME DIALYSIS	LINCOLNWOOD	DIALYSIS	11
12			Aperion Care Hidden Lake	St. Louis, MO	CONCERTO RENAL	LINCOLNWOOD	DIALYSIS	12
13			Aperion Care Highwood	Highwood	ECO-BRITE	SKOKIE	LAUNDRY	13
14			Aperion Care International	Chicago	POINTE GROUP CARE, LLC	BOSTON, MA	BOOKKEEPING	14
15			Aperion Care Jacksonville	Jacksonville	POINTE PROPERTY, LLC	BOSTON, MA	PROPERTY MANAGEMENT	15
16			Aperion Care Kokomo	Kokomo, IN	APERION ESTATES PERU	PERU, IN	ALF	16
17			Aperion Care Litchfield	Litchfield	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	17
18			Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	18
19			Aperion Care Moline	East Moline	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	19
20			Aperion Care Oak Lawn	Oak Lawn	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	20
21			Aperion Care Peru	Peru, IN	HEIGHTS CROSSING ASSISTED	BROCKTON, MA	ALF	21
22			Aperion Care Plum Grove	Palatine	PHARMORE	SKOKIE	PHARMACY	22
23			Aperion Care Spring Valley	Spring Valley				23
24			Aperion Care Springfield	Springfield				24
25			Aperion Care St. Elmo	St. Elmo				25
26			Aperion Care Tolleston Park	Gary, IN				26
27			Aperion Care Toluca	Toluca				27
28			Aperion Care Valparaiso	Valparaiso, IN				28
29			Aperion Care Wilmington	Wilmington				29
30			Burgin Manor	Olney				30

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			Baypointe Rehab Center	Brockton, MA				1
2			Eastpointe Rehab Center	Chelsea, MA				2
3			Southpointe Rehab Center	Falls River, MA				3
4			The Arbors at Michigan City	Michigan City, IN				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

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	0.8	2.00%	Alloc. Salary	\$ 3,759	17-07	1
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.4	1.00%	Alloc. Salary	580	17-07	2
3	Joel Meystel	Relative	Clerical	0.00%	See Attached	0.4	2.00%	Alloc. Salary	1,387	21-07	3
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.1	3.03%	Alloc. Salary	567	21-07	4
5	Nosson Factor	Relative	Clerical	0.00%	See Attached	0.6	1.82%	Alloc. Salary	1,595	21-07	5
6	Meir Meystel	Relative	Clerical	0.00%	See Attached	0.1	1.45%	Alloc. Salary	494	21-07	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	\$ 8,382		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

Ending: 12/31/16

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

Ending: 12/31/16

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	2	FOOD	ACTUAL CENSUS	34	\$ 6,946	\$	19,801	\$ 131	1
2	5	UTILITIES	ACTUAL CENSUS	34	1,265		19,801	24	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	34	28,061	21,169	19,801	527	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	34	1,271		19,801	24	4
5	10	SALARY- NURSE	ACTUAL CENSUS	34	126,141	126,141	19,801	2,371	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	34	7,576		19,801	142	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	34	1,719,984	1,519,984	19,801	32,327	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	69,096		19,801	1,299	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	34	154,783		19,801	2,909	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	34	889,796	1,222,825	19,801	16,724	10
11	24	SEMINARS	ACTUAL CENSUS	34	48,189		19,801	906	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	34	173,887		19,801	3,268	12
13	26	INSURANCE	ACTUAL CENSUS	34	62,237		19,801	1,170	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	34	163,535		19,801	3,074	14
15	30	DEPRECIATION	ACTUAL CENSUS	34	41,232		19,801	775	15
16	32	INTEREST	ACTUAL CENSUS	34	146,102		19,801	2,746	16
17	34	RENT	ACTUAL CENSUS	34	17,963		19,801	338	17
18	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	2,801		19,801	53	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 3,660,864	\$ 2,890,119		\$ 68,808	25

Ending: 12/31/16

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	1	DIETARY	PATIENT DAYS	34	\$ 303,659	\$ 303,659	19,801	\$ 5,707	1
2	6	REPAIRS & MAINTENANCE	PATIENT DAYS	34	176,775	175,516	19,801	3,323	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	34	63,982		19,801	1,203	3
4	10	SALARY NURSE	PATIENT DAYS	34	941,995	941,995	19,801	17,705	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	34	125,781		19,801	2,364	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	34	27,541		19,801	518	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	34	44,521		19,801	837	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	34	14,707		19,801	276	8
9	24	SEMINARS	PATIENT DAYS	34	31,152		19,801	586	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	34	129,014		19,801	2,425	10
11	30	DEPRECIATION	PATIENT DAYS	34	6,318		19,801	119	11
12	32	INTEREST	PATIENT DAYS	34	508		19,801	10	12
13	35	AUTO LEASE	PATIENT DAYS	34	12,204		19,801	229	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,878,156	\$ 1,421,169		\$ 35,302	25

Ending: 12/31/16

7

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	17	ADMINISTRATIVE	ACTUAL CENSUS	34	\$ 57,979	\$ 57,979	19,801	\$ 1,090	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	45,525		19,801	856	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	34	9,485		19,801	178	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	34	2,354,900	2,320,500	19,801	44,261	4
5	24	SEMINARS	ACTUAL CENSUS	34	1,360		19,801	26	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	34	36,125		19,801	679	6
7	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	34	280,317		19,801	5,269	7
8	30	DEPRECIATION	ACTUAL CENSUS	34	2,458		19,801	46	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	10,954		19,801	206	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				\$ 2,799,102	\$ 2,378,479		\$ 52,611	25

Ending: 12/31/16

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	5	UTILITIES	ACTUAL CENSUS	34	\$ 7,614	\$	19,801	\$ 143	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	34	13,676		19,801	257	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	25,960		19,801	488	3
4	21	OFFICE EXPENSE	ACTUAL CENSUS	34	17,828		19,801	335	4
5	30	DEPRECIATION	ACTUAL CENSUS	34	33,024		19,801	621	5
6	32	INTEREST EXPENSE	ACTUAL CENSUS	34	24,903		19,801	468	6
7	34	RENT	ACTUAL CENSUS	34	9,100		19,801	171	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	11,640		19,801	219	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	34	38,500		19,801	724	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				\$ 182,245	\$		\$ 3,425	25

Ending: 12/31/16

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,053,513	34	\$ 14,427	\$	19,801	\$ 271	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	14,412		19,801	271	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,053,513	34	6,076		19,801	114	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	1,748		19,801	33	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	3,201		19,801	60	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,053,513	34	22,798		19,801	428	6
7	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	6,544		19,801	123	7
8	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	115,317		19,801	2,167	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,053,513	34	35,973		19,801	676	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,053,513	34	43,299		19,801	814	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	12,821		19,801	241	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					\$ 276,616	\$		\$ 5,199	25

Ending: 12/31/16

(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		\$	\$		\$ 488,049	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				\$	\$		\$ 488,049	25

Ending: 12/31/16

()

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		\$	\$		\$ 7,497	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				\$	\$		\$ 7,497	25

Ending: 12/31/16

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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			\$	233,319	1		
2													2		
3													3		
4													4		
5					-								5		
	Working Capital														
6	First Midwest Bank		X	Line of Credit				988,013				24,039	6		
7	Insurance Policies		X									427	7		
8					-								8		
9	TOTAL Facility Related						\$	7,738,013				\$	257,785	9	
	B. Non-Facility Related*														
10	Interest Income		X									(556)	10		
11	Interest Income - Bldg Co.		X									(142)	11		
12	Allocated from Aperion Care	X										2,746	12		
13	See Supplemental Schedule				-							1,154	13		
14	TOTAL Non-Facility Related						\$					\$	3,202	14	
15	TOTALS (line 9+line14)							\$	7,738,013				\$	260,987	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 10,827 Line # 36

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

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

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

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

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related Long-Term																		
1							\$	\$			\$	1							
2												2							
3												3							
4												4							
5												5							
6												6							
7	TOTAL Long-Term											7							
	Working Capital																		
8							\$	\$			\$	8							
9												9							
10												10							
11												11							
12												12							
13												13							
14	TOTAL Working Capital											14							
	B. Non-Facility Related*																		
15	Allocated from Aperion Consult	X					\$	\$			\$	10							
16	Allocated from 8131 N. Montice	X										468							
17	Allocated from Chase Office	X										676							
18												18							
19												19							
20	TOTAL Non-Facility Related											1,154							

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2015 report.			\$	<u>131,325</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	<u>135,115</u>	2
3. Under or (over) accrual (line 2 minus line 1).			\$	<u>3,790</u>	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<u>135,064</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	<u>138,854</u>	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2011	<u>112,354</u>	8	
		2012	<u>117,714</u>	9	
		2013	<u>129,265</u>	10	
		2014	<u>132,307</u>	11	
		2015	<u>133,577</u>	12	
<u>2016 Accrual = \$133,577 x 1.01 = \$135,064</u>					
<u>*Beginning Accrual Adjusted</u>					
<u>Allocated from 8131 N. Monticello - \$724</u>					
<u>Allocated from Chase Office LLC - \$814</u>					
				FOR BHF USE ONLY	
		13	FROM R. E. TAX STATEMENT FOR 2015 \$		13
		14	PLUS APPEAL COST FROM LINE 5 \$		14
		15	LESS REFUND FROM LINE 6 \$		15
		16	AMOUNT TO USE FOR RATE CALCULATION \$		16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Aperion Care Evanston, Llc

COUNTY

Cook

FACILITY IDPH LICENSE NUMBER

0048454

CONTACT PERSON REGARDING THIS REPORT

Steve Lavenda

TELEPHONE

(847) 236-6300

FAX #:

(847) 236-6301

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

(A)	(B)	(C)	(D)
Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1. 11-18-326-011-0000	Long Term Care Property	\$ 133,577.41	\$ 133,577.41
2. 10-23-325-045-0000	8131 N. Monticello, LLC	\$ 65,839.19	\$ 631.37
3. 10-27-307-027-0000	Chase Office, LLC	\$ 40,836.48	\$ 320.85
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 240,253.08	\$ 134,529.63

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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: 2015 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 2015 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2015.

Please complete the Real Estate Tax Statement below and include it in the 2016 cost report along with a copy of your 2015 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.

RE: 2015 REAL ESTATE TAX COST DOCUMENTATION

Please complete the Real Estate Tax Statement below and include it in the 2016 cost report along with a copy of your 2015 real estate tax bill.

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

FACILITY NAME Aperion Care Evanston, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0048454

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-6300 FAX #: (847) 236-6301

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

B. Real Estate Tax Cost Allocations

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.)

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

Page 10B

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		2008	\$ 286,895	1
2	Allocated from Chase Office, LLC			1,167	2
3	TOTALS			\$ 288,062	3

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/16

Ending:

12/31/16

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	57		2008	1961	\$ 1,644,650	\$ 51,800	35	\$ 46,990	\$ (4,810)	\$ 318,727	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2007	57,689		20	3,638	3,638	46,423	9
10	Various			2008	95,962		20	7,983	7,983	67,382	10
11	Various			2009	58,600		20	5,860	5,860	43,567	11
12	Various			2010	87,898		20	4,702	4,702	40,963	12
13	Various			2011	3,800		20	190	190	1,093	13
14	Various			2012	30,176		20	1,509	1,509	7,035	14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12F & 12G)	34,230			1,712	1,712	5,458	67
68	Related Party Allocations (Pages 12H & 12I)	64,524	1,948		1,654	(294)	5,447	68
69	Financial Statement Depreciation		113,212			(113,212)		69
70	TOTAL (lines 4 thru 69)	\$ 2,077,528	\$ 166,960		\$ 74,238	\$ (92,722)	\$ 536,094	70

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

Facility Name & ID Number Aperion Care Evanston, Llc

0048454

Report Period Beginning:

01/01/16

Ending:

12/31/16

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		\$ 2,077,528	\$ 166,960		\$ 74,238	\$ (92,722)	\$ 536,094	1
2	Sas Architects And Planners	2013	5,963		20	298	298	994	2
3	Replace Defective Cast Iron Sewer Pump	2014	9,935		20	497	497	1,325	3
4	Replace Existing Sign With New Non-Illuminated Post & Panel	2014	4,629		20	309	309	772	4
5	Hot Water Correction- Pipe In New Return Line With New Pump	2014	7,827		20	391	391	1,174	5
6	Put 1St & 2Nd Floor Nursing Stations On Emergency Generator C	2014	3,500		20	175	175	423	6
7	New Elevator Motor	2014	3,940		20	197	197	443	7
8	Replace Elevator Packing Kit	2014	3,600		20	180	180	390	8
9	Installation Of Backflow Assembly	2014	3,441		20	172	172	373	9
10	Install New Parkway Lines For Oak Avenue Parkway	2015	2,950		20	148	148	234	10
11	Cable For Voice Data	2015	3,629		20	181	181	212	11
12	Camera Security	2015	8,577		20	429	429	500	12
13	Annunciator For 2Nd Floor Nurses Station	2015	6,500		20	325	325	352	13
14	Repiped Waste & Vent Pipes In Janitors Closet & Capped Water	2016	5,400		20	270	270	270	14
15	Hot Water Boiler Leak Repair	2016	6,261		20	261	261	261	15
16	Broken Sewer Pipe Repair	2016	6,500		20	271	271	271	16
17	Camera Installation	2016	5,145		20	429	429	429	17
18	Dimentional Letters For Monument Sign	2016	2,815		20	235	235	235	18
19	New Door Locks	2016	2,776		20	46	46	46	19
20	Facility Renovation:Demo,Carpentry,Concrete,Doors & Frames	2016	791,293		20	26,376	26,376	26,376	20
21	Electrical,Hvac,Masonry,Roofing,Windows,Steel,Fireproofing	2016			20				21
22	Install Sump Pump In Elev. Shaft Draining To Boiler Room	2016	2,600		20	130	130	130	22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,964,809	\$ 166,960		\$ 105,557	\$ (61,403)	\$ 571,302	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12B, Carried Forward		\$ 2,964,809	\$ 166,960		\$ 105,557	\$ (61,403)	\$ 571,302	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
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28								28
29								29
30								30
31								31
32								32
33								33
34 TOTAL (lines 1 thru 33)		\$ 2,964,809	\$ 166,960		\$ 105,557	\$ (61,403)	\$ 571,302	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,964,809	\$ 166,960		\$ 105,557	\$ (61,403)	\$ 571,302	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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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,964,809	\$ 166,960		\$ 105,557	\$ (61,403)	\$ 571,302	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 2,964,809	\$ 166,960		\$ 105,557	\$ (61,403)	\$ 571,302	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,964,809	\$ 166,960		\$ 105,557	\$ (61,403)	\$ 571,302	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	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	1,113	9
10	Concrete Patio - Roof & Railing	2012	14,280	20	714	714	3,570	10
11	Monument Sign	2016	15,500	20	775	775	775	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	\$ 5,458	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	\$ 5,458	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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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	\$ 5,458	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010		223	35	194	(29)	2,013	3
4	Allocated from Chase Office, LLC	2016	10,503	112	35	112		112	4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	560	90	20	28	(62)	196	9
10	Allocated from Aperion Care	2012	159	12	20	8	(4)	40	10
11	Allocated from Aperion Care	2013	68	8	20	3	(5)	14	11
12									12
13	Allocated from 8131 N. Monticello	2010		394	20	170	(224)	1,782	13
14	Allocated from 8131 N. Monticello	2013			20	30	30	181	14
15									15
16	Allocated from Chase Office, LLC	2016	53,234	1,109	20	1,109		1,109	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)		\$ 64,524	\$ 1,948		\$ 1,654	\$ (294)	\$ 5,447	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 12H, Carried Forward		\$ 64,524	\$ 1,948		\$ 1,654	\$ (294)	\$ 5,447	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 64,524	\$ 1,948		\$ 1,654	\$ (294)	\$ 5,447	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	\$ 384,657	\$ 383	\$ 38,071	\$ 37,688	10	\$ 331,583	71
72	Current Year Purchases	79,014	1,184	8,312	7,128	10	8,312	72
73	Fully Depreciated Assets	122,226				10	122,226	73
74								74
75	TOTALS	\$ 585,896	\$ 1,567	\$ 46,382	\$ 44,815		\$ 462,121	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	2016	\$ 629	\$ 128	\$ 126	\$ (2)	5	\$ 282
77		Allocated from Aperion Consulti	2016	436	85	87	2	5	174
78									
79									
80	TOTALS			\$ 1,065	\$ 213	\$ 213	\$		\$ 456

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	3,839,833
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	168,740
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	152,152
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	(16,588)
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	1,033,879

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		\$	\$	
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92	Architectual Fees	\$ 208,744
93		
94		
95		\$ 208,744

* 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	Allocated from 8131 N. Monticello				171			5
6								6
7	TOTAL				\$ 171			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
-

9. Option to Buy:
- ☐ YES☐ NO
- Terms:
-
- *

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

15. Is Movable equipment rental included in building rental?
- ☐ YES☐ NO
16. Rental Amount for movable equipment: \$ 6,275
- 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	\$ 3,199	17
18	Allocated from Aperion Consulting			229	18
19					19
20					20
21	TOTAL		\$ 267	\$ 3,428	21

10. Effective dates of current rental agreement:

Beginning

Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2017	\$
13.	/2018	\$
14.	/2019	\$

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

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

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.)

12345678										
	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	\$		\$ 226,099	\$		\$ 226,099	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			35,306			35,306	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			266,045			266,045	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				132,371		132,371	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					8,326	3,557		11,883	13
14	TOTAL			\$		\$ 535,776	\$ 135,928		\$ 671,704	14

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

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 56,334	\$ 140,553	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,018,264	1,018,264	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	75,297	75,297	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	178,849	566,236	8
9	Other(specify): <u>See Attached Schedule</u>	25,745	100,195	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,354,489	\$ 1,900,545	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		286,895	13
14	Buildings, at Historical Cost		764,649	14
15	Leasehold Improvements, at Historical Cost	1,034,885	1,069,115	15
16	Equipment, at Historical Cost	396,454	669,392	16
17	Accumulated Depreciation (book methods)	(558,298)	(982,272)	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>	3,629,139	3,696,373	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,502,180	\$ 5,504,152	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,856,669	\$ 7,404,697	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 356,514	\$ 356,514	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	988,013	988,013	29
30	Accrued Salaries Payable	114,079	114,079	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,865	2,865	31
32	Accrued Real Estate Taxes(Sch.IX-B)		135,064	32
33	Accrued Interest Payable	3,366	32,883	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	32,919	32,919	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,497,756	\$ 1,662,337	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>	2,633,071		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,633,071	\$ 6,750,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,130,827	\$ 8,412,337	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,725,842	\$ (1,007,640)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,856,669	\$ 7,404,697	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,715,589	1
2	Restatements (describe):		2
3	<u>Rounding</u>	3	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,715,592	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	437,762	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	(427,512)	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)	\$ 10,250	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)	\$ 1,725,842	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

1			
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 4,528,654	1
2	Discounts and Allowances for all Levels	603,276	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,131,930	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	177,777	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 177,777	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	24,039	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	2,052	19
20	Radiology and X-Ray	420	20
21	Other Medical Services	1,748	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 28,259	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	556	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 556	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	1,200	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,200	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,339,722	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	624,250	31
32	Health Care	1,418,797	32
33	General Administration	1,276,792	33
	B. Capital Expense		
34	Ownership	763,026	34
	C. Ancillary Expense		
35	Special Cost Centers	686,825	35
36	Provider Participation Fee	132,270	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,901,960	40
41	Income before Income Taxes (line 30 minus line 40)**	437,762	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 437,762	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,708,439	44
45	Private Pay - Net Inpatient Revenue	421,075	45
46	Medicare - Net Inpatient Revenue	1,911,821	46
47	Other-(specify) Insurance	1,090,595	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,131,930	49

* This must agree with page 4, line 45, column 4.
** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.
*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.
****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,976	2,080	\$ 84,201	\$ 40.48	1
2	Assistant Director of Nursing					2
3	Registered Nurses	9,006	9,635	311,222	32.30	3
4	Licensed Practical Nurses	9,091	9,400	258,219	27.47	4
5	CNAs & Orderlies	34,207	35,798	429,796	12.01	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	3,665	3,837	42,934	11.19	10
11	Social Service Workers	3,736	3,839	79,092	20.60	11
12	Dietician					12
13	Food Service Supervisor	2,056	2,128	42,712	20.07	13
14	Head Cook	2,777	3,033	35,890	11.83	14
15	Cook Helpers/Assistants	4,854	5,227	52,409	10.03	15
16	Dishwashers					16
17	Maintenance Workers	1,968	2,080	35,353	17.00	17
18	Housekeepers	7,999	8,616	83,673	9.71	18
19	Laundry	1,048	1,079	11,024	10.22	19
20	Administrator	2,016	2,080	120,967	58.16	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,872	4,136	64,759	15.66	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	2,561	2,800	43,693	15.60	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	90,832	95,768	\$ 1,695,944 *	\$ 17.71	34

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	282	\$ 15,520	01-03	35
36	Medical Director	Monthly	39,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	597	44,800	10-03	38
39	Pharmacist Consultant	Monthly	3,705	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	15	885	11-03	44
45	Social Service Consultant	56	3,370	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	950	\$ 107,280		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

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Meir Katzenstein	Administrator	0	\$ 120,967
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 120,967
B. Administrative - Other			
Description			Amount
Aperion Care - Management Fees			\$ 226,632
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 226,632
C. Professional Services			
Vendor/Payee	Type		Amount
See Attached	Legal		\$ 21,229
Marcum LLP	Accounting		24,992
ProPay HR	Payroll Processing		9,866
Ability Network	Data Processing		3,211
Aperion Care	Data Processing		8,171
Creative Technology Solutions	Data Processing		8,439
Datacare Corporation	Data Processing		237
E-Health Data Solutions	Data Processing		900
Galaxy Hosted Software	Data Processing		3,750
National Datacare Corporation	Data Processing		2,664
Point Click Care	Data Processing		2,576
See Supplemental Schedule			178,057
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 264,091
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 28,290
Unemployment Compensation Insurance			19,896
FICA Taxes			124,445
Employee Health Insurance			66,988
Employee Meals			1,379
Illinois Municipal Retirement Fund (IMRF)*			
Union Pension Fund			12,817
401K Expense			693
Employee Physicals			480
Other Employee Benefits			5,716
TOTAL (agree to Schedule V, line 22, col.8)			\$ 260,704
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$ 3,103
Advertising: Employee Recruitment			1,786
Health Care Worker Background Check (Indicate # of checks performed 21)			209
Patient Background Checks 864			8,637
Dues & Subscriptions			16,152
Licenses & Fees			4,439
Allocated from Aperion Care			2,909
Allocated from Aperion Consulting			837
See Supplemental Schedule			238
Less: Public Relations Expense		(	)
Non-allowable advertising		(	)
Yellow page advertising		(	)
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 38,310
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			
Seminar Expense			5,827
Allocated from Aperion Care			906
Allocated from Aperion Consulting			586
See Supplemental Schedule			26
Entertainment Expense		(	)
(agree to Sch. V, line 24, col. 8)			
TOTAL			\$ 7,345

*** Attach copy of IMRF notifications**

****See instructions.**

Facility Name & ID Number		Aperion Care Evanston, Llc		STATE OF ILLINOIS	#	0048454	Report Period Beginning:	01/01/16	Ending:	12/31/16	Page 22
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? If YES, give association name and amount.			Yes ICLTC - \$10,328							
(3)	Did the nursing home make political contributions or payments to a political action organization? If YES, have these costs been properly adjusted out of the cost report?			Yes Yes							
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? If YES, what is the capacity?			No N/A							
(5)	Have you properly capitalized all major repairs and equipment purchases? What was the average life used for new equipment added during this period?			Yes 10 Years							
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.			\$ 10,047 Line 10							
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports? If NO, attach a complete explanation.			Yes							
(8)	Are you presently operating under a sale and leaseback arrangement? If YES, give effective date of lease.			No 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 If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.			X N/A							
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. This amount is to be recorded on line 42 of Schedule V.			\$ 132,270							
(12)	Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? If YES, attach an explanation of the allocation.			No							
(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? 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.			No							
(15)	Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. Has any meal income been offset against related costs?			\$ 1,379 No Indicate the amount. \$ N/A							
(16)	Travel and Transportation										
	a. Are there costs included for out-of-state travel? If YES, attach a complete explanation.			No							
	b. Do you have a separate contract with the Department to provide medical transportation for residents? If YES, please indicate the amount of income earned from such a program during this reporting period.			No \$ N/A							
	c. What percent of all travel expense relates to transportation of nurses and patients?			100% Ln 1							
	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? Indicate the amount of income earned from providing such transportation during this reporting period.			No \$ N/A							
(17)	Has an audit been performed by an independent certified public accounting firm? Firm Name:			No 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. Attach invoices and a summary of services for all architect and appraisal fees			Yes							