



Facility Name & ID Number Aperion Care Forest Park

# 0049247 Report Period Beginning: 01/01/14 Ending: 12/31/14

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	232	Skilled (SNF)	232	84,680	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	232	TOTALS	232	84,680	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	8,115	106	11,966	20,187	8
9	SNF/PED					9
10	ICF	35,755	1,166	2,246	39,167	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	43,870	1,272	14,212	59,354	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 70.09%

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

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

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

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

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

I. On what date did you start providing long term care at this location?  
Date started 7/1/2007

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 7/1/2007 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 232 and days of care provided 11,350

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name &amp; ID Number

Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	243,679	29,269	46,720	319,668		319,668	(32,441)	287,227		1
2	Food Purchase		326,933		326,933		326,933	(70)	326,863		2
3	Housekeeping	262,402	39,044		301,446		301,446		301,446		3
4	Laundry	72,850	31,132		103,982		103,982		103,982		4
5	Heat and Other Utilities			300,144	300,144		300,144	(13,700)	286,444		5
6	Maintenance	76,005	36,589	155,234	267,828		267,828	9,088	276,916		6
7	Other (specify):*							3,651	3,651		7
8	<b>TOTAL General Services</b>	654,936	462,967	502,098	1,620,001		1,620,001	(33,472)	1,586,529		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			38,275	38,275		38,275		38,275		9
10	Nursing and Medical Records	3,306,242	282,266	101,207	3,689,715		3,689,715	(23,019)	3,666,696		10
10a	Therapy	148,404	26,137		174,541		174,541		174,541		10a
11	Activities	190,942	9,292	2,418	202,652		202,652		202,652		11
12	Social Services	212,702		1,876	214,578		214,578		214,578		12
13	CNA Training										13
14	Program Transportation			96,233	96,233		96,233	4,041	100,274		14
15	Other (specify):*							6,080	6,080		15
16	<b>TOTAL Health Care and Programs</b>	3,858,290	317,695	240,009	4,415,994		4,415,994	(12,898)	4,403,096		16
	<b>C. General Administration</b>										
17	Administrative	197,877		322,785	520,662		520,662	(235,296)	285,366		17
18	Directors Fees										18
19	Professional Services			575,333	575,333	(3,373)	571,960	(377,150)	194,810		19
20	Dues, Fees, Subscriptions & Promotions			84,115	84,115		84,115	(39,487)	44,628		20
21	Clerical & General Office Expenses	145,679		607,823	753,502		753,502	(376,594)	376,908		21
22	Employee Benefits & Payroll Taxes			781,695	781,695		781,695		781,695		22
23	Inservice Training & Education										23
24	Travel and Seminar			15,175	15,175		15,175	1,501	16,676		24
25	Other Admin. Staff Transportation			2,433	2,433		2,433	8,499	10,932		25
26	Insurance-Prop.Liab.Malpractice			461,040	461,040		461,040	10,519	471,559		26
27	Other (specify):*							22,190	22,190		27
28	<b>TOTAL General Administration</b>	343,556		2,850,399	3,193,955	(3,373)	3,190,582	(985,818)	2,204,764		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,856,782	780,662	3,592,506	9,229,950	(3,373)	9,226,577	(1,032,188)	8,194,389		29

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

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

Facility Name &amp; ID Number

Aperion Care Forest Park

#0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			229,519	229,519		229,519	(74,461)	155,058			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			51,376	51,376		51,376	3,046	54,422			32
33	Real Estate Taxes			445,991	445,991	3,373	449,364	3,358	452,722			33
34	Rent-Facility & Grounds			1,664,732	1,664,732		1,664,732	(15,331)	1,649,401			34
35	Rent-Equipment & Vehicles			15,890	15,890		15,890	8,085	23,975			35
36	Other (specify):*			2,543	2,543		2,543	(2,543)				36
37	<b>TOTAL Ownership</b>			2,410,051	2,410,051	3,373	2,413,424	(77,846)	2,335,578			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		16,604	1,849,190	1,865,794		1,865,794	(225,687)	1,640,107			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			420,758	420,758		420,758		420,758			42
43	Other (specify):*			360,850	360,850		360,850	(360,850)				43
44	<b>TOTAL Special Cost Centers</b>		16,604	2,630,798	2,647,402		2,647,402	(586,537)	2,060,865			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,856,782	797,266	8,633,355	14,287,403		14,287,403	(1,696,571)	12,590,832			45

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

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning: 01/01/14

Ending: 12/31/14

**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(14,649)	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	(80,111)	30		9
10	Interest and Other Investment Income	(1,036)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(70)	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	(8,219)	21		19
20	Contributions	(29,859)	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	(490,318)	21		24
25	Fund Raising, Advertising and Promotional	(53,502)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(384,750)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (1,062,514)</b>		<b>\$</b>	<b>30</b>

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

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

		1	2	
		<b>Amount</b>	<b>Reference</b>	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(634,057)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (634,057)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	<b>\$ (1,696,571)</b>		<b>37</b>

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

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

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

Aperion Care Forest Park

ID# 0049247

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Bank Charges	\$ (12,196)	21	1
2	Amortization	(2,543)	36	2
3	Theft & Damage Loss	(1,528)	21	3
4	Non-Allowable Fees	(298,348)	43	4
5	Non Allowable Dues	(300)	20	5
6				6
7	Additional R&M	19,672	06	7
8	PAC Dues	(12,779)	20	8
9	Rental Income	(1,146)	06	9
10	Non Allowable Professional Fees	(22,000)	19	10
11	Capitalized R&M	(9,355)	06	11
12	Website Expense	(1,491)	21	12
13	Non Allowable Legal Fees	(37,761)	19	13
14	PY Seminar	(975)	24	14
15	Non Allowable Rent	(4,000)	34	15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>		(384,750)	49

Aperion Care Forest Park

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

ID#           0049247          

Sch. V Line

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

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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Forest Park# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary					(15,344)	232	(17,329)					(32,441)	1
2	Food Purchase	(70)											(70)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(14,649)					440		509				(13,700)	5
6	Maintenance	9,171		4,542		(2,239)	3,803	(6,797)	608				9,088	6
7	Other (specify):*			299		1,875	753	724					3,651	7
8	<b>TOTAL General Services</b>	<b>(5,548)</b>		<b>4,841</b>		<b>(15,708)</b>	<b>5,228</b>	<b>(23,402)</b>	<b>1,117</b>				<b>(33,472)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			3,935		(8,780)		(18,174)					(23,019)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation							4,041					4,041	14
15	Other (specify):*			294		3,829		1,957					6,080	15
16	<b>TOTAL Health Care and Programs</b>			<b>4,229</b>		<b>(4,951)</b>		<b>(12,176)</b>					<b>(12,898)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(252,400)	2,679		13,705	720					(235,296)	17
18	Directors Fees													18
19	Professional Services	(59,761)		(115,807)	(95,524)	132	(91,147)	(11,722)	1,033		(4,354)		(377,150)	19
20	Fees, Subscriptions & Promotions	(42,938)		2,775	38	12	555	24	47				(39,487)	20
21	Clerical & General Office Expenses	(513,752)		30,187	37,153	1,609	55,079	11,838	1,292				(376,594)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(975)		1,234	23	365	243	611					1,501	24
25	Other Admin. Staff Transportation			3,501	39	2,744	1,659	556					8,499	25
26	Insurance-Prop.Liab.Malpractice			925	7,754		1,720	120					10,519	26
27	Other (specify):*			5,891		190	14,505	1,604					22,190	27
28	<b>TOTAL General Administration</b>	<b>(617,426)</b>		<b>(323,694)</b>	<b>(47,838)</b>	<b>5,052</b>	<b>(3,681)</b>	<b>3,751</b>	<b>2,372</b>		<b>(4,354)</b>		<b>(985,818)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(622,974)</b>		<b>(314,624)</b>	<b>(47,838)</b>	<b>(15,607)</b>	<b>1,547</b>	<b>(31,827)</b>	<b>3,489</b>		<b>(4,354)</b>		<b>(1,032,188)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Forest Park# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
<b>30</b>	<b>D. Ownership</b>													
	Depreciation	(80,111)				18	1,426		4,206				(74,461)	30
<b>31</b>	Amortization of Pre-Op. & Org.													31
<b>32</b>	Interest	(1,036)					652		3,430				3,046	32
<b>33</b>	Real Estate Taxes								3,358				3,358	33
<b>34</b>	Rent-Facility & Grounds	(4,000)		1,275			4,276		(16,882)				(15,331)	34
<b>35</b>	Rent-Equipment & Vehicles			3,109	200	995	1,146	2,145	490				8,085	35
<b>36</b>	Other (specify):*	(2,543)											(2,543)	36
<b>37</b>	<b>TOTAL Ownership</b>	<b>(87,690)</b>		<b>4,384</b>	<b>200</b>	<b>1,013</b>	<b>7,500</b>	<b>2,145</b>	<b>(5,398)</b>				<b>(77,846)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
<b>38</b>	Medically Necessary Transportation													38
<b>39</b>	Ancillary Service Centers									(225,687)			(225,687)	39
<b>40</b>	Barber and Beauty Shops													40
<b>41</b>	Coffee and Gift Shops													41
<b>42</b>	Provider Participation Fee													42
<b>43</b>	Other (specify):*	(351,850)						(9,000)					(360,850)	43
<b>44</b>	<b>TOTAL Special Cost Centers</b>	<b>(351,850)</b>						<b>(9,000)</b>		<b>(225,687)</b>			<b>(586,537)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
<b>45</b>	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(1,062,514)</b>		<b>(310,240)</b>	<b>(47,638)</b>	<b>(14,594)</b>	<b>9,047</b>	<b>(38,682)</b>	<b>(1,909)</b>	<b>(225,687)</b>	<b>(4,354)</b>		<b>(1,696,571)</b>	<b>45</b>

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	<b>Total</b>		\$			\$	\$ *	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	6 REPAIRS & MAINTENANCE		APERION CARE	100.00%	4,542	\$ 4,542
16	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	299	299
17	V	10 SALARY- NURSE		APERION CARE	100.00%	3,935	3,935
18	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	294	294
19	V	17 ADMINISTRATIVE		APERION CARE	100.00%	55,985	55,985
20	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	5,823	5,823
21	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	2,775	2,775
22	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	30,187	30,187
23	V	24 SEMINARS		APERION CARE	100.00%	1,234	1,234
24	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	3,501	3,501
25	V	26 INSURANCE		APERION CARE	100.00%	925	925
26	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	5,891	5,891
27	V	34 RENT		APERION CARE	100.00%	1,275	1,275
28	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	40	40
29	V	35 AUTO LEASE		APERION CARE	100.00%	3,069	3,069
30	V	17 MANAGEMENT FEE	308,385	APERION CARE	100.00%		(308,385)
31	V	19 HOME OFFICE	118,081	APERION CARE	100.00%		(118,081)
32	V						
33	V	19 DATA PROCESSING	3,549	APERION CARE	100.00%		(3,549)
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 430,015			\$ 119,775	\$ * (310,240)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	2,679	\$ 2,679
16	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	1,088	1,088
17	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	38	38
18	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	37,153	37,153
19	V	24 SEMINARS		APERION FINANCIAL	100.00%	23	23
20	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	39	39
21	V	26 INSURANCE		APERION FINANCIAL	100.00%	7,754	7,754
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	200	200
23	V	19 HOME OFFICE EXPENSE	96,612	APERION FINANCIAL	100.00%		(96,612)
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 96,612			\$ 48,974	\$ * (47,638)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	<u>1</u> <u>DIETARY</u>	\$	<u>APERION CONSULTING</u>	100.00%	\$ 9,141	\$ 9,141
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>APERION CONSULTING</u>	100.00%	3,761	3,761
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. &amp; DIETARY</u>		<u>APERION CONSULTING</u>	100.00%	1,875	1,875
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	100.00%	26,332	26,332
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%	3,829	3,829
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>APERION CONSULTING</u>	100.00%		
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING</u>	100.00%	132	132
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	100.00%	12	12
24	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>APERION CONSULTING</u>	100.00%	1,609	1,609
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	100.00%	365	365
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	100.00%	2,744	2,744
27	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%		
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CONSULTING</u>	100.00%	190	190
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	100.00%	18	18
30	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	100.00%	995	995
31	V	<u>10</u> <u>CONSULTING</u>	35,112	<u>APERION CONSULTING</u>	100.00%		(35,112)
32	V	<u>01</u> <u>DIETICIAN</u>	24,485	<u>APERION CONSULTING</u>	100.00%		(24,485)
33	V						
34	V	<u>06</u> <u>PROJECT MANAGER</u>	6,000	<u>APERION CONSULTING</u>	100.00%		(6,000)
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 65,597			\$ 51,003	\$ * (14,594)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	<u>1</u> <u>DIETARY</u>	\$	<u>YAM MANAGEMENT, LLC</u>	100.00%	\$ 232	\$	232	15
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	440		440	16
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	3,803		3,803	17
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. &amp; DIETARY</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	753		753	18
19	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	13,705		13,705	19
20	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	4,363		4,363	20
21	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	555		555	21
22	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	73,463		73,463	22
23	V	<u>24</u> <u>SEMINARS</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	243		243	23
24	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	1,659		1,659	24
25	V	<u>26</u> <u>INSURANCE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	1,720		1,720	25
26	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	14,505		14,505	26
27	V	<u>30</u> <u>DEPRECIATION</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	1,426		1,426	27
28	V	<u>32</u> <u>INTEREST</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	652		652	28
29	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%				29
30	V	<u>34</u> <u>RENT</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	8,899		8,899	30
31	V	<u>34</u> <u>PARKING RENTAL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	377		377	31
32	V	<u>35</u> <u>AUTO LEASE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	1,146		1,146	32
33	V								33
34	V	<u>19</u> <u>ACCOUNTING</u>	18,000	<u>YAM MANAGEMENT, LLC</u>	100.00%			(18,000)	34
35	V								35
36	V	<u>19</u> <u>BOOKKEEPING</u>	77,510	<u>YAM MANAGEMENT, LLC</u>	100.00%			(77,510)	36
37	V	<u>21</u> <u>CORPORATE EVENTS</u>	18,384	<u>YAM MANAGEMENT, LLC</u>	100.00%			(18,384)	37
38	V	<u>34</u> <u>RENT</u>	5,000	<u>YAM MANAGEMENT, LLC</u>	100.00%			(5,000)	38
39	Total		\$ 118,894			\$ 127,941	\$ *	9,047	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	<u>1</u> <u>DIETARY</u>	\$	<u>YAM CONSULTING, LLC</u>	100.00%	\$ 7,621	\$ 7,621
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM CONSULTING, LLC</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	4,303	4,303
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV.</u>		<u>YAM CONSULTING, LLC</u>	100.00%	724	724
19	V	<u>10</u> <u>NURSE SALARY</u>		<u>YAM CONSULTING, LLC</u>	100.00%	32,226	32,226
20	V	<u>15</u> <u>EMP. BEN.-NURSE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	1,957	1,957
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	15,120	15,120
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM CONSULTING, LLC</u>	100.00%	4,473	4,473
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM CONSULTING, LLC</u>	100.00%	24	24
24	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	11,838	11,838
25	V	<u>24</u> <u>SEMINARS</u>		<u>YAM CONSULTING, LLC</u>	100.00%	611	611
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	556	556
27	V	<u>26</u> <u>INSURANCE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	120	120
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>YAM CONSULTING, LLC</u>	100.00%	1,604	1,604
29	V	<u>14</u> <u>NURSE TRAVEL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	4,041	4,041
30	V	<u>32</u> <u>INTEREST</u>		<u>YAM CONSULTING, LLC</u>	100.00%		
31	V	<u>35</u> <u>AUTO RENTAL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	2,145	2,145
32	V	<u>10</u> <u>NURSE CONSULTING</u>	50,400	<u>YAM CONSULTING, LLC</u>	100.00%		(50,400)
33	V	<u>19</u> <u>DATA PROCESSING</u>	16,195	<u>YAM CONSULTING, LLC</u>	100.00%		(16,195)
34	V	<u>01</u> <u>DIETICIAN</u>	24,950	<u>YAM CONSULTING, LLC</u>	100.00%		(24,950)
35	V	<u>17</u> <u>ADMINISTRATIVE CONSULTANT</u>	14,400	<u>YAM CONSULTING, LLC</u>	100.00%		(14,400)
36	V	<u>43</u> <u>MARKETING</u>	9,000	<u>YAM CONSULTING, LLC</u>	100.00%		(9,000)
37	V	<u>6</u> <u>PAINTER &amp; PROJECT MANAGER</u>	11,100	<u>YAM CONSULTING, LLC</u>	100.00%		(11,100)
38	V						
39	Total		\$ 126,045			\$ 87,363	\$ * (38,682)

\* 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%	\$ 509	\$	509	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		608		608	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		1,033		1,033	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		47		47	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		1,292		1,292	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		4,206		4,206	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		3,430		3,430	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		669		669	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		490		490	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		3,358		3,358	24
25	V								25
26	V	34 RENT	7,000	8131 N. MONTICELLO, LLC				(7,000)	26
27	V	34 RENT	10,551	8131 N. MONTICELLO, LLC				(10,551)	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		\$ 17,551			\$ 15,642	\$ *	(1,909)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 1,327,572	Renewal Rehab	100.00%	\$ 1,101,885	\$ (225,687)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,327,572			\$ 1,101,885	\$ * (225,687)

\* 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	\$ 20,735	ProPay HR LLC	24.00%	\$ 16,381	\$ (4,354)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 20,735			\$ 16,381	\$ * (4,354)

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

Facility Name & ID Number

Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	42170 Limited Partnership	0.840%	Aperion Care Amboy	Amboy	YAM MANAGEMENT (1/1/14-6/30/14)	SKOKIE	MANAGEMENT CO.	1
2	1219 Limited Partnership	0.830%	Aperion Care Jacksonville	Jacksonville	YAM CONSULTING (1/1/14-6/30/14)	SKOKIE	CONSULTING CO.	2
3	257 Limited Partnership	0.830%	River Crossing Rehab	Galesburg	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	3
4	Marlee Associates, LLC	4.500%	Aperion Care Burbank	Burbank	PROPAY	EVANSTON	PAYROLL SERVICES	4
5	David Kleiner	1.000%	Riverwood Rehab	East Moline	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	5
6	Sarah Leiner	1.000%	Aperion Care Bridgeport	Bridgeport	ROOSEVELT RISK MANAGEMENT	SKOKIE	CAPTIVE INSURANCE	6
7	Yosef Meystel Trust	42.500%	Aperion Care Litchfield	Litchfield	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	7
8	Mordechai Groner	1.000%	Aperion Care Springfield	Springfield	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	8
9	Isaac Scheiner Ugma Rachel Scheiner	1.000%	Aperion Care Evanston	Evanston	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	9
10	Jacob Scheiner Ugma Ari Scheiner	0.500%	Aperion Care Midlothian	Midlothian	APERION ESTATES PERU	PERU, IN	ALF	10
11	Jacob Scheiner Ugma Dov Scheiner	0.500%	Aperion Care St. Elmo	St. Elmo	APERION CARE COPPERAS HOLLOW	CALDWELL, TX	ALF	11
12	Jacob Scheiner Ugma Nosson Scheiner	0.500%	Aperion Care Chicago Heights	Chicago Heights	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	12
13	David Berkowitz Trust	42.000%	Aperion Care Dolton	Dolton				13
14	Joshua Weinstein	2.000%	Aperion Care Oak Lawn	Oak Lawn				14
15	Christina Inofre	1.000%	Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care International	Chicago				17
18			Aperion Care Plum Grove	Palatine				18
19			Aperion Care Wilmington	Wilmington				19
20			Aperion Care Arbors Michigan City	Michigan City, IN				20
21			Aperion Care Demotte	Demotte, IN				21
22			Aperion Care Kokomo	Kokomo, IN				22
23			Aperion Care Peru	Peru, IN				23
24			Aperion Care Tolleston Park	Gary, IN				24
25			Aperion Care Valparaiso	Valparaiso, IN				25
26			Aperion Care Copperas Hollow	Caldwell, TX				26
27								27
28								28
29								29
30								30

Facility Name & ID Number

Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Aperion Care Forest Park # 0049247 Report Period Beginning: 01/01/14 Ending: 12/31/14

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	2.9	7.25%	Alloc. Salary	\$ 13,476	170-7	1	
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	1.5	7.50%	Alloc. Salary	2,315	17-07	2	
3	Joel Meystel	Relative	Administrative	0.00%	See Attached	1.5	7.50%	Alloc. Salary	2,973	17-07	3	
4	David Berkowitz	Relative	Administrative	0.00%	See Attached	2.9	7.25%	Alloc. Salary	13,476	17-07	4	
5	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.2	6.06%	Alloc. Salary	1,524	21-07	5	
6	Christina Inofre	Owner	Nursing	1.00%	See Attached	2.9	7.25%	Alloc. Salary	8,446	10-07	6	
7	Shimon Meystel	Relative	Clerical	0.00%	See Attached	2.9	7.25%	Alloc. Salary	2,797	21-07	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	\$ 45,007		13	

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	67,680	59,564	28,976	4,542	1
2	7	EMP. BEN.-GEN. SERV. & DIS	ACTUAL CENSUS	431,728	30	4,451		28,976	299	2
3	10	SALARY- NURSE	ACTUAL CENSUS	431,728	30	58,629	58,629	28,976	3,935	3
4	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	4,381		28,976	294	4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	834,151	758,436	28,976	55,985	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	86,759		28,976	5,823	6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	41,339		28,976	2,775	7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	449,771	436,216	28,976	30,187	8
9	24	SEMINARS	ACTUAL CENSUS	431,728	30	18,383		28,976	1,234	9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	52,156		28,976	3,501	10
11	26	INSURANCE	ACTUAL CENSUS	431,728	30	13,783		28,976	925	11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	87,772		28,976	5,891	12
13	34	RENT	ACTUAL CENSUS	431,728	30	19,000		28,976	1,275	13
14	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	601		28,976	40	14
15	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	45,731		28,976	3,069	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,784,587	\$ 1,312,845		\$ 119,775	25

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	39,916	28,976	2,679	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	16,216	28,976	1,088	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	570	28,976	38	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	553,558	596,633	37,153	4
5	24	SEMINARS	ACTUAL CENSUS	431,728	30	342	28,976	23	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	585	28,976	39	6
7	26	INSURANCE	ACTUAL CENSUS	431,728	30	115,531	28,976	7,754	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	2,974	28,976	200	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 729,692	\$ 596,633		\$ 48,974	25

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETARY	ACTUAL CENSUS	431,728	30	\$ 136,198	\$ 136,198	28,976	\$ 9,141	1
2	5	UTILITIES	ACTUAL CENSUS	431,728	30		28,976			2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	56,041	55,918	28,976	3,761	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	431,728	30	27,933		28,976	1,875	4
5	10	SALARY NURSE	ACTUAL CENSUS	431,728	30	392,341	392,341	28,976	26,332	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	57,045		28,976	3,829	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30			28,976		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	1,960		28,976	132	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	180		28,976	12	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	23,973	19,489	28,976	1,609	10
11	24	SEMINARS	ACTUAL CENSUS	431,728	30	5,431		28,976	365	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	40,886		28,976	2,744	12
13	26	INSURANCE	ACTUAL CENSUS	431,728	30			28,976		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	2,834		28,976	190	14
15	30	DEPRECIATION	ACTUAL CENSUS	431,728	30	263		28,976	18	15
16	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	14,818		28,976	995	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 759,903	\$ 603,946		\$ 51,003	25

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETARY	ACTUAL CENSUS	375,486	26	\$ 2,866	\$ 2,866	30,378	\$ 232	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26	5,432	30,378	440	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	47,002	38,824	30,378	3,803	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	375,486	26	9,302	30,378	753	4	
5	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	169,404	169,404	30,378	13,705	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	53,925	30,378	4,363	6	
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	6,855	30,378	555	7	
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	908,031	634,084	30,378	73,463	8
9	24	SEMINARS	ACTUAL CENSUS	375,486	26	3,004	30,378	243	9	
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	20,508	30,378	1,659	10	
11	26	INSURANCE	ACTUAL CENSUS	375,486	26	21,257	30,378	1,720	11	
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	179,286	30,378	14,505	12	
13	30	DEPRECIATION	ACTUAL CENSUS	375,486	26	17,623	30,378	1,426	13	
14	32	INTEREST	ACTUAL CENSUS	375,486	26	8,053	30,378	652	14	
15	33	REAL ESTATE TAX	ACTUAL CENSUS	375,486	26		30,378		15	
16	34	RENT	ACTUAL CENSUS	375,486	26	110,000	30,378	8,899	16	
17	34	PARKING RENTAL	ACTUAL CENSUS	375,486	26	4,655	30,378	377	17	
18	35	AUTO LEASE	ACTUAL CENSUS	375,486	26	14,167	30,378	1,146	18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 1,581,370	\$ 845,178	\$ 127,941	25	

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETARY	ACTUAL CENSUS	375,486	26	\$ 94,203	\$ 94,203	30,378	\$ 7,621	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26			30,378		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	53,189	53,189	30,378	4,303	3
4	7	EMP. BEN.-GEN. SERV.	ACTUAL CENSUS	375,486	26	8,951		30,378	724	4
5	10	NURSE SALARY	ACTUAL CENSUS	375,486	26	398,330	398,330	30,378	32,226	5
6	15	EMP. BEN.-NURSE	ACTUAL CENSUS	375,486	26	24,191		30,378	1,957	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	186,891	186,891	30,378	15,120	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	55,290		30,378	4,473	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	291		30,378	24	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	146,322	139,573	30,378	11,838	10
11	24	SEMINARS	ACTUAL CENSUS	375,486	26	7,546		30,378	611	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	6,873		30,378	556	12
13	26	INSURANCE	ACTUAL CENSUS	375,486	26	1,489		30,378	120	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	19,826		30,378	1,604	14
15	14	NURSE TRAVEL	ACTUAL CENSUS	375,486	26	49,952		30,378	4,041	15
16	32	INTEREST	ACTUAL CENSUS	375,486	26	1		30,378		16
17	35	AUTO RENTAL	ACTUAL CENSUS	375,486	26	26,512		30,378	2,145	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,079,857	\$ 872,186		\$ 87,363	25

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	807,214	30	\$ 6,925	\$ 59,354	\$ 509	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	807,214	30	8,268	59,354	608	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	807,214	30	14,051	59,354	1,033	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	807,214	30	646	59,354	47	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	807,214	30	17,570	59,354	1,292	5
6	30	DEPRECIATION	ACTUAL CENSUS	807,214	30	57,207	59,354	4,206	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	807,214	30	46,653	59,354	3,430	7
8	34	RENT	ACTUAL CENSUS	807,214	30	9,100	59,354	669	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	807,214	30	6,667	59,354	490	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	807,214	30	45,673	59,354	3,358	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 212,760	\$	\$ 15,642	25

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 1,101,885	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				\$	\$		\$ 1,101,885	25

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 16,381	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				\$	\$		\$ 16,381	25

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number

Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

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

1	Name of Lender	2		3	4	5	6		8	9	10	11						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
	<b>A. Directly Facility Related</b>																	
	<b>Long-Term</b>																	
1							\$	\$			\$	1						
2												2						
3												3						
4												4						
5												5						
	<b>Working Capital</b>																	
6	First Midwest Bank		X	Line of Credit				1,720,962			51,376	6						
7												7						
8												8						
9	<b>TOTAL Facility Related</b>						\$	\$ 1,720,962			\$ 51,376	9						
	<b>B. Non-Facility Related*</b>																	
10	Interest Income		X								(1,036)	10						
11	Allocated from 8131 N. Monticello										3,430	11						
12	Allocated from YAM Management										652	12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 3,046	14						
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 1,720,962			\$ 54,422	15						

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

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

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

Facility Name & ID Number

Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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



## 2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Forest Park COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049247

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

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

Enter the tax index number and real estate tax assessed for 2013 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2013.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>15-24-100-020-0000</u>	<u>Long Term Care Property</u>	\$ <u>435,133.99</u>	\$ <u>435,133.99</u>
2. <u>10-23-325-045-0000</u>	<u>Management Company</u>	\$ <u>64,433.32</u>	\$ <u>4,150.20</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>499,567.31</u></u>	\$ <u><u>439,284.19</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

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



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

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

Facility Name & ID Number Aperion Care Forest Park

# 0049247 Report Period Beginning:

01/01/14 Ending:

12/31/14

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 99,467 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 4

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

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

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

None

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Allocated from 8131 N. Monticello</u>			\$ <u>6,544</u>	1
2					2
3	<b>TOTALS</b>			\$ <u>6,544</u>	3

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4				\$	\$		\$	\$	\$
5									
6									
7									
8									
<b>Improvement Type**</b>									
9	Various		2007	15,031		20	833	833	6,124
10	Various		2008	91,691		20	2,864	2,864	50,121
11	Various		2009	60,525		20	5,473	5,473	28,875
12	Various		2010	247,742		20	19,004	19,004	87,260
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68			81,442		5,622	2,980	(2,642)	12,606
69					229,519		(229,519)	
70			\$ 496,431		\$ 235,141	\$ 31,154	\$ (203,987)	\$ 184,986

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

Facility Name & ID Number Aperion Care Forest Park# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 496,431	\$ 235,141		\$ 31,154	\$ (203,987)	\$ 184,986	1
2	Water Heater	2011	34,880		20	2,907	2,907	11,384	2
3	New Condensor & Motor	2011	10,608		20	1,061	1,061	3,624	3
4	Security System - Cameras	2011	3,107		20	155	155	518	4
5	2Nd Floor Resident Rooms - Flooring	2011	36,239		20	1,812	1,812	6,946	5
6	2Nd Floor Resident Rooms - Bumper Guards, Assist Rails, Headbo	2011	24,555		20	1,228	1,228	4,706	6
7	2Nd Floor Resident Rooms - Painting	2011	18,056		20	903	903	3,461	7
8	2Nd Floor Resident Rooms - Cubicle Curtains, Lighting, Electrical	2011	24,838		20	1,242	1,242	4,761	8
9	Offices & Computer Room - Painting, Carpeting, Flooring	2011	14,943		20	747	747	2,366	9
10	Vestibule - Flooring, Wallcovering, Motion Doors	2011	31,591		20	1,580	1,580	5,002	10
11	Lobby - Wallcoverings, Lighting, Granite Counter & Tiles	2011	11,137		20	557	557	1,763	11
12	Atrium - Wallcoverings, Corner Guards	2011	5,655		20	283	283	895	12
13	Third Floor Corner Guards	2011	3,517		20	176	176	557	13
14	4Th Floor Resident Rooms - Cubicle Curtains, Window Treatment	2011	21,452		20	1,073	1,073	3,397	14
15	Window Treatments	2012	2,793		20	559	559	1,443	15
16	Compressor Replacement	2012	27,437		20	1,829	1,829	4,573	16
17	Compressor Replacement	2012	24,438		20	1,629	1,629	3,801	17
18	Cleanup From Rtaa Burnout	2012	12,567		20	838	838	1,955	18
19	Rtaa Controll Panel	2012	5,430		20	362	362	860	19
20	Fire Pump	2012	3,495		20	233	233	495	20
21	Rebuild Boiler Pump	2012	2,597		20	130	130	325	21
22	Lined Panels And Cubicle Curtains	2012	44,827		20	2,241	2,241	6,350	22
23	Corridors: Install New Quarter Round And Paint Existing Base	2012	5,295		20	265	265	552	23
24	Conference Room: Remove Old Flooring And Replace With New C	2012	3,805		20	190	190	396	24
25	Kitchennette: Remove Old Flooring & Install New, Provide & Inst	2012	6,061		20	303	303	631	25
26	2 Elevators: Replace Flooring & Corner Guards	2012	3,122		20	156	156	325	26
27	2Nd Floor Signage: Resident Rooms & Common Areas	2012	3,863		20	193	193	402	27
28	2Nd & 3Rd Floor Offices: Remove Old And Replace Flooring	2012	3,317		20	166	166	346	28
29	2Nd Floor Shower Room: Complete Rehab: New Floor, Tile, Drain	2012	44,187		20	2,209	2,209	4,603	29
30	3Rd Floor: Signage For Resident Rooms & Common Areas	2012	4,574		20	229	229	476	30
31	3Rd Floor Nurses Station: Granite Tops, New Covering For Nurse	2012	20,720		20	1,036	1,036	2,158	31
32	3Rd Floor Corridor: Remove And Replace Flooring, New Hand R	2012	73,317		20	3,666	3,666	7,637	32
33	New Wall Covering: 3Rd Floor Nurses Station & Corridor, 2Nd Fl	2012	31,832		20	1,592	1,592	3,316	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,060,685	\$ 235,141		\$ 62,702	\$ (172,439)	\$ 275,011	34

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

Facility Name & ID Number Aperion Care Forest Park# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 1,060,685	\$ 235,141		\$ 62,702	\$ (172,439)	\$ 275,011	1
2	Door Replacement	2013	5,450		20	273	273	386	2
3	Plumbing Work	2013	2,800		20	140	140	210	3
4	Electrical Work	2013	3,784		20	189	189	315	4
5	Concrete Electrical Work	2013	14,950		20	1,495	1,495	1,620	5
6	Expansion Power Supply	2013	5,025		20	251	251	377	6
7	Fire Dampers	2013	3,978		20	199	199	398	7
8	Guest Bathrooms: Plumbing, Wall Tile & Flooring, Repair Drywal	2013	9,287		20	929	929	1,161	8
9	2Nd Floor Corridor: Sconces & Their Installation	2013	7,046		20	352	352	440	9
10	Rooms 204-211: Floor Work, Electrical Outlets, Lighting, Bumper	2013	25,894		20	1,295	1,295	1,618	10
11	Various Areas: Painting	2013	7,292		20	365	365	456	11
12	Physicians Lounge: Replace Flooring, Installation Of Kitchen Cabi	2013	11,381		20	569	569	711	12
13	2Nd Floor Nurses Station: Install Reatec On Nurses Station	2013	25,074		20	1,254	1,254	1,567	13
14	2Nd Floor Mds Office: Floor Prep, New Flooring	2013	2,858		20	143	143	179	14
15	2Nd Floor Theater: Remove Old Carpet And Install New	2013	10,614		20	531	531	663	15
16	3 Floor Dining Room: Lighting	2013	4,001		20	200	200	250	16
17	3Rd Floor Nurses Station: Bumper Rail	2013	3,007		20	150	150	188	17
18	Pump Repair	2013	5,265		20	263	263	417	18
19	Upholstered Cornice	2013	6,932		20	347	347	347	19
20	Pavement Resurfacing	2014	29,851		20	1,161	1,161	1,161	20
21	New D/F Illuminated Display Aluminum Sign	2014	9,146		20	1,067	1,067	1,067	21
22	Existing Cove Base And Vct Removal, Pvt Installation, Cove Base I	2014	9,541		20	477	477	477	22
23	Nac Panel Repair	2014	2,794		20	559	559	559	23
24	Install Circuits On Emergrncy Panel	2014	3,385		20	141	141	141	24
25	Elevator Hydraulic Repairs- New Oil Coolers	2014	23,800		20	1,190	1,190	1,190	25
26	Elevator Repairs- 3 Units: Replace Leaky Gaskets, Valves	2014	14,500		20	604	604	604	26
27	2Nd Flr Nourishment Room- Replacement Of Solid Surface Top (2	2014	11,657		20	583	583	583	27
28	New Hot Water Heater And Tank	2014	24,900		20	311	311	311	28
29	4Th Floor Sinage, New Wallcovering, Remove And Reinstall Hand	2014	43,505		20	2,175	2,175	2,175	29
30	4Th Floor Corridor:Remove Existing Soffit Install New Suspended	2014	14,599		20	730	730	730	30
31	4Th Floor Corridor & Nurses Station: New Light Fixtures	2014	12,455		20	623	623	623	31
32	4Th Floor Corridor: Existing Wood Base And Vct Removal, Pvt Ir	2014	19,417		20	971	971	971	32
33	4Th Floor Corridor & Nurses Station: Ceiling Tile, Floor Prep, Sei	2014	41,018		20	2,051	2,051	2,051	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,475,890	\$ 235,141		\$ 84,288	\$ (150,853)	\$ 298,957	34

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

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 1,475,890	\$ 235,141		\$ 84,288	\$ (150,853)	\$ 298,957	1
2	4Th Floor Wallcovering Materials	2014	14,604		20	730	730	730	2
3	Installation Of New Bumper Guards & Corner Guards	2014	12,061		20	603	603	603	3
4	4Th Floor Lockers: Demo And Install New Tile, Plumbing, Paint V	2014	3,198		20	160	160	160	4
5	4Th Floor Dining Room:New Light Fixtures, Replace Ceiling Tile,	2014	27,306		20	1,365	1,365	1,365	5
6	4Th Floor Nourishment Room:Custom Cabinets	2014	6,172		20	309	309	309	6
7	New Air Handler Pump	2014	3,477		20	174	174	174	7
8	2 Elevator Keypads	2014	3,150		20	158	158	158	8
9	Replaced Elevator Door Motor	2014	2,728		20	136	136	136	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,548,586	\$ 235,141		\$ 87,923	\$ (147,218)	\$ 302,592	34

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

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 1,548,586	\$ 235,141		\$ 87,923	\$ (147,218)	\$ 302,592	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
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,548,586	\$ 235,141		\$ 87,923	\$ (147,218)	\$ 302,592	34

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

**XI. OWNERSHIP COSTS (continued)**

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

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

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

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XI. OWNERSHIP COSTS (continued)**

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

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

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12G, Carried Forward</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	<b>Allocated from 8131 N. Monticello</b>	2010	50,848	1,512	35	1,304	(208)	5,813	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Information</b>								8
9	<b>Allocated from 8131 N. Monticello</b>	2010	22,777	2,288	20	1,139	(1,149)	5,168	9
10	<b>Allocated from 8131 N. Monticello</b>	2013	3,962	396	20	198	(198)	396	10
11	<b>Allocated from YAM Management</b>			1,426			(1,426)	945	11
12	<b>Allocated from Aperion Care</b>	2010	2,211		20	221	221	234	12
13	<b>Allocated from Aperion Care</b>	2012	1,396		20	93	93	50	13
14	<b>Allocated from Aperion Care</b>	2013	248		20	25	25		14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 81,442	\$ 5,622		\$ 2,980	\$ (2,642)	\$ 12,606	34

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

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XI. OWNERSHIP COSTS (continued)**

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 81,442	\$ 5,622		\$ 2,980	\$ (2,642)	\$ 12,606	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 81,442	\$ 5,622		\$ 2,980	\$ (2,642)	\$ 12,606	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 358,258	\$	\$ 53,191	\$ 53,191	10	\$ 145,623	71
72	Current Year Purchases	95,586	28	13,488	13,460	10	13,488	72
73	Fully Depreciated Assets	79,100				10	79,100	73
74								74
75	TOTALS	\$ 532,943	\$ 28	\$ 66,679	\$ 66,651		\$ 238,210	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	2014	\$ 2,282	\$	\$ 456	\$ 456	5	\$ 1,603	76
77										77
78										78
79										79
80	TOTALS			\$ 2,282	\$	\$ 456	\$ 456		\$ 1,603	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,090,355	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 235,169	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 155,058	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (80,111)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 542,405	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number

Aperion Care Forest Park

# 0049247

Report Period Beginning: 01/01/14

Ending: 12/31/14

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: Forest Park Property

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:		232		\$ 1,648,732			3
4	Additions							4
5	Allocated from 8131 N. Monticello				669			5
6								6
7	TOTAL		232		\$ 1,649,401			7

10. Effective dates of current rental agreement:

Beginning 9/4/2007

Ending 12/31/2026

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

Fiscal Year Ending                      Annual Rent

12. 2015                      \$ \_\_\_\_\_

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

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

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

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

9. Option to Buy:  YES  NO Terms: 19,720,000 \*

**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: \$ 16,620 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from YAM Consulting		\$ _____	\$ 2,145	17
18	Allocated from YAM Management			1,146	18
19	Allocated from Aperion Care			3,069	19
20	Allocated from Aperion Consulting			995	20
21	TOTAL		\$ _____	\$ 7,355	21

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

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

Facility Name & ID Number Aperion Care Forest Park # 0049247 Report Period Beginning: 01/01/14 Ending: 12/31/14  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS** (See instructions.)

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$			\$ 496,809	\$		\$ 496,809	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				237,122			237,122	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	39 - 03	hrs				593,642			593,642	4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy	39 - 03	# of prescripts				461,124			461,124	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Other (specify):										12
13	Other (specify): <u>See Supplemental</u>						60,493	16,604		77,097	13
14	<b>TOTAL</b>			\$			\$ 1,849,190	\$ 16,604		\$ 1,865,794	14

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

Facility Name & ID Number Aperion Care Forest Park# 0049247Report Period Beginning: 01/01/14

Ending:

12/31/14

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 510,823	\$	1
2	Cash-Patient Deposits	264,989		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,975,059		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	313,724		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	328,974		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,393,569	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	1,633,455		15
16	Equipment, at Historical Cost	461,359		16
17	Accumulated Depreciation (book methods)	(722,918)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	1,654,284		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 3,026,180	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 6,419,749	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 997,156	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	309,831		28
29	Short-Term Notes Payable	1,720,962		29
30	Accrued Salaries Payable	421,431		30
31	Accrued Taxes Payable (excluding real estate taxes)	16,115		31
32	Accrued Real Estate Taxes(Sch.IX-B)	436,857		32
33	Accrued Interest Payable	3,675		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Attached Schedule	52,791		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,958,818	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	See Attached Schedule	135,000		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 135,000	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 4,093,818	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 2,325,931	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 6,419,749	\$	48

\*(See instructions.)

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>2,444,581</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Bad Debt</b>	(175,000)	<b>3</b>
<b>4</b>	<b>Rounding</b>	6	<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>2,269,587</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	86,944	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	(30,600)	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>56,344</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>2,325,931</b>	<b>24</b> *

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

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note:** This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 13,850,551	1
2	Discounts and Allowances for all Levels	297,723	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 14,148,274</b>	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	181,490	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 181,490</b>	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	1,146	16
17	Sale of Drugs	22,572	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	2,852	19
20	Radiology and X-Ray	639	20
21	Other Medical Services	1,723	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 28,932</b>	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	1,036	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 1,036</b>	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	14,615	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 14,615</b>	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 14,374,347</b>	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,620,001	31
32	Health Care	4,415,994	32
33	General Administration	3,193,955	33
<b>B. Capital Expense</b>			
34	Ownership	2,410,051	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	2,226,644	35
36	Provider Participation Fee	420,758	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 14,287,403</b>	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>86,944</b>	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 86,944</b>	43

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 7,307,667	44
45	Private Pay - Net Inpatient Revenue	291,998	45
46	Medicare - Net Inpatient Revenue	5,896,440	46
47	Other-(specify)	652,169	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 14,148,274</b>	49

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

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

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

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

Facility Name & ID Number Aperion Care Forest Park

# 0049247

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,976	2,080	\$ 100,658	\$ 48.39	1
2	Assistant Director of Nursing	1,976	2,080	80,219	38.57	2
3	Registered Nurses	20,051	21,460	665,385	31.01	3
4	Licensed Practical Nurses	43,226	47,371	1,304,127	27.53	4
5	CNAs & Orderlies	96,520	103,127	1,115,719	10.82	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	8,743	9,392	148,404	15.80	8
9	Activity Director	1,760	1,977	36,702	18.56	9
10	Activity Assistants	14,108	15,243	154,240	10.12	10
11	Social Service Workers	9,744	10,258	212,702	20.74	11
12	Dietician					12
13	Food Service Supervisor	1,912	2,080	35,547	17.09	13
14	Head Cook					14
15	Cook Helpers/Assistants	18,493	20,252	208,132	10.28	15
16	Dishwashers					16
17	Maintenance Workers	3,892	4,098	76,005	18.55	17
18	Housekeepers	21,623	23,537	262,402	11.15	18
19	Laundry	6,542	7,571	72,850	9.62	19
20	Administrator	2,064	2,080	153,724	73.91	20
21	Assistant Administrator	1,736	1,800	44,153	24.53	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,942	8,592	145,679	16.96	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,917	2,015	26,553	13.18	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	1,266	1,482	13,581	9.16	33
34	TOTAL (lines 1 - 33)	265,491	286,495	\$ 4,856,782 *	\$ 16.95	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	849	\$ 46,720	01-03	35
36	Medical Director	Monthly	38,275	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	1,112	83,112	10-03	38
39	Pharmacist Consultant	Monthly	18,095	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	47	2,418	11-03	44
45	Social Service Consultant	31	1,876	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	2,039	\$ 190,496		49

**C. CONTRACT NURSES**

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

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Lisa Ulbert	Administrator	0.00%	\$ 153,724	Workers' Compensation Insurance	\$ 104,338	IDPH License Fee	\$ 3,980	
David Rosenberg	Asst Admin	0.00%	44,153	Unemployment Compensation Insurance	84,133	Advertising: Employee Recruitment	2,841	
				FICA Taxes	364,704	Health Care Worker Background Check	3,797	
				Employee Health Insurance	180,321	(Indicate # of checks performed <u>361</u> )		
				Employee Meals		<u>Patient Background Checks</u>		
				Illinois Municipal Retirement Fund (IMRF)*		<u>Dues and Subscriptions</u>	27,284	
				<u>Union Pension Fund</u>	30,461	<u>Licenses and Fees</u>	3,274	
				<u>401K Expense</u>	1,895	<u>Allocated from YAM Consulting</u>	24	
				<u>Employee Physicals</u>	640	<u>Allocated from YAM Management</u>	555	
				<u>Other Employee Benefits</u>	15,203	<u>See Supplemental Schedule</u>	2,872	
						Less: <u>Public Relations Expense</u>	( )	
						<u>Non-allowable advertising</u>	( )	
						<u>Yellow page advertising</u>	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
					\$ 197,877			
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description				Description			Description	
Amount				Line #			Amount	
Management Fees - Aperion Care							Out-of-State Travel	
\$ 308,385							\$	
YAM Administrative Consulting								
14,400								
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 24, col. 8)	
\$ 322,785								
C. Professional Services				TOTAL				
Vendor/Payee				Description			Amount	
Type				Line #			Amount	
YAM Management				Bookkeeping			\$ 77,510	
YAM Consulting				Data Processing			16,195	
YAM Management				Accounting			18,000	
Frost, Ruttenberg & Rothblatt				Accounting			20,638	
Pendelum, LLC				Risk Management			5,103	
Various				Legal			112,677	
Non Allowable Professional Fees				Adj pg 5a			22,000	
Pro Payroll Solutions				Payroll			2,630	
Blymas Tax Credit				WOTC			3,680	
Personnel Planners				Unemployment Consulting			3,499	
Admiral Enviromental Services				Enviromental Consulting			285	
See Supplemental Schedule							293,117	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)								
\$ 575,334								

\* Attach copy of IMRF notifications

\*\*See instructions.

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

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

Facility Name & ID Number Aperion Care Forest Park# 0049247

Report Period Beginning:

01/01/14

Ending:

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

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. ILCLTC \$16,464
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 44,350 Line 10-02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 420,758  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? N/A Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% ln 14
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.