

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247 Report Period Beginning: 01/01/15 Ending: 12/31/15

III. STATISTICAL DATA

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

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

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	<u>7,598</u>	<u>83</u>	<u>14,565</u>	<u>22,246</u>		8
9	SNF/PED						9
10	ICF	<u>33,476</u>	<u>907</u>	<u>3,774</u>	<u>38,157</u>		10
11	ICF/DD						11
12	SC						12
13	DD 16 OR LESS						13
14	TOTALS	<u>41,074</u>	<u>990</u>	<u>18,339</u>	<u>60,403</u>		14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 71.33%

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 13,530

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number

Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	247,901	33,297	43,455	324,653		324,653	(29,456)	295,197		1
2	Food Purchase		316,560		316,560		316,560	(709)	315,851		2
3	Housekeeping	76,654	13,877	305,216	395,747		395,747		395,747		3
4	Laundry	13,721	28,784	53,980	96,485		96,485		96,485		4
5	Heat and Other Utilities			306,685	306,685		306,685	(13,682)	293,003		5
6	Maintenance	80,747	68,799	146,640	296,186		296,186	28,074	324,260		6
7	Other (specify):*							3,539	3,539		7
8	TOTAL General Services	419,023	461,317	855,976	1,736,316		1,736,316	(12,233)	1,724,083		8
	B. Health Care and Programs										
9	Medical Director			45,500	45,500		45,500		45,500		9
10	Nursing and Medical Records	3,626,510	326,927	74,298	4,027,735		4,027,735	9,357	4,037,092		10
10a	Therapy	172,372	27,297		199,669		199,669		199,669		10a
11	Activities	200,405	11,759	1,721	213,885		213,885		213,885		11
12	Social Services	239,324		1,860	241,184		241,184		241,184		12
13	CNA Training										13
14	Program Transportation			82,256	82,256		82,256		82,256		14
15	Other (specify):*							8,134	8,134		15
16	TOTAL Health Care and Programs	4,238,611	365,983	205,635	4,810,229		4,810,229	17,491	4,827,720		16
	C. General Administration										
17	Administrative	230,123		657,825	887,948		887,948	(548,812)	339,136		17
18	Directors Fees										18
19	Professional Services			881,327	881,327	(33,427)	847,900	(546,432)	301,468		19
20	Dues, Fees, Subscriptions & Promotions			103,135	103,135		103,135	(41,522)	61,613		20
21	Clerical & General Office Expenses	184,022		597,308	781,330		781,330	(366,831)	414,499		21
22	Employee Benefits & Payroll Taxes			816,345	816,345		816,345		816,345		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,574	2,574		2,574	8,934	11,508		24
25	Other Admin. Staff Transportation			1,640	1,640		1,640	16,540	18,180		25
26	Insurance-Prop.Liab.Malpractice			477,716	477,716		477,716	15,919	493,635		26
27	Other (specify):*							9,828	9,828		27
28	TOTAL General Administration	414,145		3,537,870	3,952,015	(33,427)	3,918,588	(1,452,376)	2,466,212		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,071,779	827,300	4,599,481	10,498,560	(33,427)	10,465,133	(1,447,118)	9,018,015		29

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

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

Facility Name & ID Number Aperion Care Forest Park, Llc

#0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			302,753	302,753		302,753	(124,990)	177,763			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			81,664	81,664		81,664	8,372	90,036			32
33	Real Estate Taxes			499,211	499,211	33,427	532,638	3,695	536,333			33
34	Rent-Facility & Grounds			1,716,430	1,716,430		1,716,430	(42,981)	1,673,449			34
35	Rent-Equipment & Vehicles			20,178	20,178		20,178	7,609	27,787			35
36	Other (specify):*			28,216	28,216		28,216	(28,216)				36
37	TOTAL Ownership			2,648,452	2,648,452	33,427	2,681,879	(176,510)	2,505,369			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		789,609	1,783,297	2,572,906		2,572,906	(241,838)	2,331,068			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			406,417	406,417		406,417		406,417			42
43	Other (specify):*			59,417	59,417		59,417	(59,417)				43
44	TOTAL Special Cost Centers		789,609	2,249,131	3,038,740		3,038,740	(301,255)	2,737,485			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,071,779	1,616,909	9,497,064	16,185,752		16,185,752	(1,924,883)	14,260,869			45

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

Aperion Care Forest Park, Llc

ID# 0049247

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Advertising/Marketing	\$ (52,627)	43	1
2	Marketing Fees	(2,250)	43	2
3	Promotional Products	(4,540)	43	3
4	Bank Charges	(11,259)	21	4
5	Theft & Damage Loss	(1,586)	21	5
6	Amortization	(28,216)	36	6
7	Vending Commissions	(1,000)	02	7
8	Additional R&M	23,541	06	8
9	PAC Dues	(14,101)	20	9
10	Non Allowable Legal Fees	(75,655)	19	10
11	Capitalized R&M	(12,352)	06	11
12	Non Allowable Rent	(32,000)	34	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				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(212,045)		49

Aperion Care Forest Park, Llc

ID# 0049247

Report Period Beginning: 01/01/15

Ending: 12/31/15

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Forest Park, Llc# 0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Operating Expenses	PAGES	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				(29,456)								(29,456)	1
2	Food Purchase	(1,052)		343									(709)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(14,644)		12			950						(13,682)	5
6	Maintenance	11,189		8,154	7,297	30	1,404						28,074	6
7	Other (specify):*			525	3,014								3,539	7
8	TOTAL General Services	(4,507)		9,034	(19,145)	30	2,355						(12,233)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			7,390	1,967								9,357	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			527	7,607								8,134	15
16	TOTAL Health Care and Programs			7,917	9,574								17,491	16
	C. General Administration													
17	Administrative			(554,121)		5,309							(548,812)	17
18	Directors Fees													18
19	Professional Services	(75,655)		(250,954)	1,365	(215,070)	321		(6,438)				(546,432)	19
20	Fees, Subscriptions & Promotions	(47,401)		3,429	2,339	90	21						(41,522)	20
21	Clerical & General Office Expenses	(523,028)		58,702	2,456	93,158	1,881						(366,831)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			8,283	476	175							8,934	24
25	Other Admin. Staff Transportation			9,805	5,468	1,268							16,540	25
26	Insurance-Prop.Liab.Malpractice			2,688		13,231							15,919	26
27	Other (specify):*			9,608	220								9,828	27
28	TOTAL General Administration	(646,084)		(712,560)	12,324	(101,840)	2,223		(6,438)				(1,452,376)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(650,591)		(695,609)	2,752	(101,810)	4,577		(6,438)				(1,447,118)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Forest Park, Llc# 0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(129,887)		1,011	114		3,772						(124,990)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(1,999)		7,447	33		2,891						8,372	32
33	Real Estate Taxes						3,695						3,695	33
34	Rent-Facility & Grounds	(32,000)		526			(11,507)						(42,981)	34
35	Rent-Equipment & Vehicles			5,129	820	597	1,063						7,609	35
36	Other (specify):*	(28,216)											(28,216)	36
37	TOTAL Ownership	(192,102)		14,113	967	597	(85)						(176,510)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(241,838)					(241,838)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(59,417)											(59,417)	43
44	TOTAL Special Cost Centers	(59,417)						(241,838)					(301,255)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(902,110)		(681,496)	3,719	(101,213)	4,493	(241,838)	(6,438)				(1,924,883)	45

VII. RELATED PARTIES

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

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

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	2	FOOD	APERION CARE	100.00%	\$ 343	\$ 343
16	V	5	UTILITIES	APERION CARE	100.00%	12	12
17	V	6	REPAIRS & MAINTENANCE	APERION CARE	100.00%	8,154	8,154
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY	APERION CARE	100.00%	525	525
19	V	10	SALARY- NURSE	APERION CARE	100.00%	7,390	7,390
20	V	15	PAYROLL TAXES/GROUP INSURANCE	APERION CARE	100.00%	527	527
21	V	17	ADMINISTRATIVE	APERION CARE	100.00%	103,704	103,704
22	V	19	PROFESSIONAL FEES	APERION CARE	100.00%	20,642	20,642
23	V	20	FEES, SUBSCRIPTIONS	APERION CARE	100.00%	3,429	3,429
24	V	21	CLERICAL & GENERAL	APERION CARE	100.00%	58,702	58,702
25	V	24	SEMINARS	APERION CARE	100.00%	8,283	8,283
26	V	25	AUTO AND TRAVEL	APERION CARE	100.00%	9,805	9,805
27	V	26	INSURANCE	APERION CARE	100.00%	2,688	2,688
28	V	27	EMP. BEN.-GEN. ADMIN.	APERION CARE	100.00%	9,608	9,608
29	V	30	DEPRECIATION	APERION CARE	100.00%	1,011	1,011
30	V	32	INTEREST	APERION CARE	100.00%	7,447	7,447
31	V	33	REAL ESTATE TAX	APERION CARE	100.00%		
32	V	34	RENT	APERION CARE	100.00%	526	526
33	V	35	EQUIPMENT RENTAL	APERION CARE	100.00%	162	162
34	V	35	AUTO LEASE	APERION CARE	100.00%	4,967	4,967
35	V	17	MANAGEMENT FEE	APERION CARE	100.00%		(657,825)
36	V	19	HOME OFFICE	APERION CARE	100.00%		(264,710)
37	V	19	DATA PROCESSING	APERION CARE	100.00%		(6,886)
38	V						
39	Total		\$ 929,422			\$ 247,926	\$ * (681,496)

* 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%	\$ 13,999	\$ 13,999
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>APERION CONSULTING</u>	100.00%	9,147	9,147
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>APERION CONSULTING</u>	100.00%	3,014	3,014
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	100.00%	58,169	58,169
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%	7,607	7,607
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%	1,365	1,365
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	100.00%	2,339	2,339
24	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>APERION CONSULTING</u>	100.00%	2,456	2,456
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	100.00%	476	476
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	100.00%	5,468	5,468
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%	220	220
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	100.00%	114	114
30	V	<u>32</u> <u>INTEREST</u>		<u>APERION CONSULTING</u>	100.00%	33	33
31	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>APERION CONSULTING</u>	100.00%		
32	V	<u>34</u> <u>RENT</u>		<u>APERION CONSULTING</u>	100.00%		
33	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	100.00%	820	820
34	V	<u>10</u> <u>CONSULTING</u>	56,202	<u>APERION CONSULTING</u>	100.00%		(56,202)
35	V	<u>01</u> <u>DIETICIAN</u>	43,455	<u>APERION CONSULTING</u>	100.00%		(43,455)
36	V	<u>06</u> <u>PAINTER</u>		<u>APERION CONSULTING</u>	100.00%		
37	V	<u>06</u> <u>PROJECT MANAGER</u>	1,850	<u>APERION CONSULTING</u>	100.00%		(1,850)
38	V						
39	Total		\$ 101,507			\$ 105,226	\$ * 3,719

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 REPAIRS & MAINTENANCE		APERION FINANCIAL	100.00%	30	\$	30	15
16	V	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	5,309		5,309	16
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	1,511		1,511	17
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	90		90	18
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	93,158		93,158	19
20	V	24 SEMINARS		APERION FINANCIAL	100.00%	175		175	20
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	1,268		1,268	21
22	V	26 INSURANCE		APERION FINANCIAL	100.00%	13,231		13,231	22
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	597		597	23
24	V	19 HOME OFFICE EXPENSE	216,581	APERION FINANCIAL	100.00%			(216,581)	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 216,581			\$ 115,368	\$ *	(101,213)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5 UTILITIES	\$	8131 N. MONTICELLO, LLC	100.00%	\$ 950	\$ 950	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		1,404	1,404	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		321	321	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		21	21	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		1,881	1,881	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		3,772	3,772	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		2,891	2,891	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		1,019	1,019	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		1,063	1,063	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		3,695	3,695	24
25	V							25
26	V	34 RENT	12,000	8131 N. MONTICELLO, LLC			(12,000)	26
27	V	34 RENT	526	8132 N. MONTICELLO, LLC			(526)	27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 12,526			\$ 17,019	\$ * 4,493	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	\$ 1,679,427	Renewal Rehab	100.00%	\$ 1,437,589	\$ (241,838)
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		\$ 1,679,427			\$ 1,437,589	\$ * (241,838)

* 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	\$ 24,760	ProPay HR LLC	24.00%	\$ 18,322	\$ (6,438)	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 24,760			\$ 18,322	\$ * (6,438)	39

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

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	0.84%	Aperion Care Amboy	Amboy	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	1
2	1219 Limited Partnership	0.83%	Aperion Care Jacksonville	Jacksonville	PROPAY	EVANSTON	PAYROLL SERVICES	2
3	257 Limited Partnership	0.83%	River Crossing Rehab	Galesburg	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	3
4	Marlee Associates, LLC	4.90%	Aperion Care Dolton	Dolton	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	4
5	David Kleiner	1.00%	Riverwood Rehab	East Moline	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	5
6	Sarah Leiner	1.00%	Aperion Care Bridgeport	Bridgeport	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	6
7	Yosef Meystel Trust	42.10%	Aperion Care Litchfield	Litchfield	APERION ESTATES PERU	PERU, IN	ALF	7
8	Mordechai Groner	1.00%	Aperion Care Springfield	Springfield	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	8
9	Isaac Scheiner Ugma Rachel Scheiner	1.00%	Aperion Care Evanston	Evanston	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	9
10	Jacob Scheiner Ugma Ari Scheiner	0.50%	Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	10
11	Jacob Scheiner Ugma Dov Scheiner	0.50%	Aperion Care Burbank	Burbank	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	11
12	Jacob Scheiner Ugma Nosson Scheiner	0.50%	Aperion Care Chicago Heights	Chicago Heights	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	12
13	David Berkowitz Trust	42.00%	Aperion Care St. Elmo	St. Elmo				13
14	Joshua Weinstein	2.00%	Aperion Care Oak Lawn	Oak Lawn				14
15	Christina Inofre	1.00%	Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care International	Chicago				17
18			Aperion Care Plum Grove	Palatine				18
19			Aperion Care Wilmington	Wilmington				19
20			Aperion Care Spring Valley	Spring Valley				20
21			Aperion Care Elgin	Elgin				21
22			Aperion Care Toluca	Toluca				22
23			Aperion Care Colfax	Colfax				23
24			Aperion Care Bloomington	Bloomington				24
25			The Arbors at Michigan City	Michigan City, IN				25
26			Aperion Care Demotte	Demotte, IN				26
27			Aperion Care Kokomo	Kokomo, IN				27
28			Aperion Care Tolleston Park	Gary, IN				28
29			Aperion Care Valparaiso	Valparaiso, IN				29
30			Aperion Care Peru	Peru, IN				30

Facility Name & ID Number

Aperion Care Forest Park, Llc

#

0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	2.60	6.50%	Alloc. Salary	\$ 13,059	17-07	1	
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	1.30	3.25%	Alloc. Salary	2,024	17-07	2	
3	Joel Meystel	Relative	Administrative	0.00%	See Attached	1.30	6.50%	Alloc. Salary	3,823	17-07	3	
4	David Berkowitz	Relative	Administrative	0.00%	See Attached	2.60	6.50%	Alloc. Salary	13,059	17-07	4	
5	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.20	6.06%	Alloc. Salary	1,540	21-07	5	
6	Christina Inofre	Owner	Nursing	1.00%	See Attached	2.60	6.50%	Alloc. Salary	7,476	10-07	6	
7	Shimon Meystel	Relative	Clerical	0.00%	See Attached	2.60	6.50%	Alloc. Salary	275	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	\$ 41,256		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, Llc

0049247

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	2	FOOD	ACTUAL CENSUS	925,063	39	\$ 5,257	\$ 60,403	\$ 343	1	
2	5	UTILITIES	ACTUAL CENSUS	925,063	39	179	60,403	12	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	124,883	112,788	60,403	8,154	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	8,040	60,403	525	4	
5	10	SALARY- NURSE	ACTUAL CENSUS	925,063	39	113,170	113,170	60,403	7,390	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	8,067	60,403	527	6	
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	1,588,216	1,274,084	60,403	103,704	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	316,131	60,403	20,642	8	
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	52,521	60,403	3,429	9	
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	899,005	810,120	60,403	58,702	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	126,855	60,403	8,283	11	
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	150,166	60,403	9,805	12	
13	26	INSURANCE	ACTUAL CENSUS	925,063	39	41,165	60,403	2,688	13	
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	147,150	60,403	9,608	14	
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	15,480	60,403	1,011	15	
16	32	INTEREST	ACTUAL CENSUS	925,063	39	114,048	60,403	7,447	16	
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39		60,403		17	
18	34	RENT	ACTUAL CENSUS	925,063	39	8,054	60,403	526	18	
19	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	2,485	60,403	162	19	
20	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	76,069	60,403	4,967	20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 3,796,942	\$ 2,310,162	\$ 247,926	25	

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization APERION CONSULTING
 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	1	DIETARY	ACTUAL CENSUS	925,063	39	\$ 214,389	\$ 214,389	60,403	\$ 13,999	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39			60,403		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	140,088	138,625	60,403	9,147	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	46,162		60,403	3,014	4
5	10	SALARY NURSE	ACTUAL CENSUS	925,063	39	890,856	890,856	60,403	58,169	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	116,493		60,403	7,607	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39			60,403		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	20,901		60,403	1,365	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	35,826		60,403	2,339	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	37,620	25,723	60,403	2,456	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	7,289		60,403	476	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	83,735		60,403	5,468	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39			60,403		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	3,364		60,403	220	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	1,739		60,403	114	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	508		60,403	33	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			60,403		17
18	34	RENT	ACTUAL CENSUS	925,063	39			60,403		18
19	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	12,556		60,403	820	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,611,525	\$ 1,269,593		\$ 105,226	25

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	457	60,403	30	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	60,403	5,309	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144	60,403	1,511	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382	60,403	90	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	60,403	93,158	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672	60,403	175	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412	60,403	1,268	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628	60,403	13,231	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143	60,403	597	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,766,837	\$ 1,464,878	\$ 115,368	25

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	925,063	39	\$ 14,551	\$ 60,403	\$ 950	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508	60,403	1,404	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910	60,403	321	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320	60,403	21	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813	60,403	1,881	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774	60,403	3,772	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281	60,403	2,891	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600	60,403	1,019	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285	60,403	1,063	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595	60,403	3,695	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 260,637	\$	\$ 17,019	25

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Renewal Rehab
 Street Address 8131 N. Monticello
 City / State / Zip Code Skokie, Illinois 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Servcies		37	\$	\$		\$ 1,437,589	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 1,437,589	25

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 18,322	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				\$	\$		\$ 18,322	25

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number

Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1										1										
2										2										
3										3										
4										4										
5										5										
Working Capital																				
6	First Midwest Bank		X	Line of Credit				3,136,396		81,664	6									
7										7										
8										8										
9	TOTAL Facility Related							\$ 3,136,396		\$ 81,664	9									
B. Non-Facility Related*																				
10	Interest Income		X							(1,999)	10									
11	Allocated from Aperion Care	X								7,447	11									
12	Allocated from Aperion Consult	X								33	12									
13	See Supplemental Schedule									2,891	13									
14	TOTAL Non-Facility Related							\$		\$ 8,372	14									
15	TOTALS (line 9+line14)							\$ 3,136,396		\$ 90,036	15									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None 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, Llc

0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	TOTAL Long-Term									7										
Working Capital																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	TOTAL Working Capital									14										
B. Non-Facility Related*																				
15	Allocated from 8131 N Monticel	X								2,891										
16										16										
17										17										
18										18										
19										19										
20	TOTAL Non-Facility Related									2,891										

* 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.)

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Forest Park, Llc 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 2014 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2014.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>15-24-100-020-0000</u>	<u>Long Term Care Property</u>	\$ <u>468,034.39</u>	\$ <u>468,034.39</u>
2. <u>10-23-325-045-0000</u>	<u>Management Company</u>	\$ <u>64,606.75</u>	\$ <u>3,704.71</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>532,641.14</u>	\$ <u>471,739.10</u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15

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>5,811</u>	1
2					2
3	TOTALS			\$ 5,811	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4				\$	\$		\$	\$	\$
5									
6									
7									
8									
Improvement Type**									
9	Various		2007	15,031		20	833	833	6,957
10	Various		2008	91,691		20	6,786	6,786	56,908
11	Various		2009	60,525		20	5,473	5,473	34,348
12	Various		2010	247,742		20	15,389	15,389	102,649
13	Various		2011	240,578		20	13,722	13,722	63,102
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, Llc

0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15

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			71,630	3,936	2,482	(1,454)	13,178	68
69				302,753		(302,753)		69
70		\$	727,196	\$	44,685	\$	277,141	70

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

Facility Name & ID Number Aperion Care Forest Park, Llc# 0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 727,196	\$ 306,689		\$ 44,685	\$ (262,004)	\$ 277,141	1
2	Window Treatments	2012	2,793		20	559	559	2,002	2
3	Compressor Replacement	2012	27,437		20	1,829	1,829	6,402	3
4	Compressor Replacement	2012	24,438		20	1,629	1,629	5,431	4
5	Cleanup From Rtaa Burnout	2012	12,567		20	838	838	2,793	5
6	Rtaa Controll Panel	2012	5,430		20	362	362	1,222	6
7	Fire Pump	2012	3,495		20	233	233	728	7
8	Rebuild Boiler Pump	2012	2,597		20	130	130	454	8
9	Lined Panels And Cubicle Curtains	2012	44,827		20	2,241	2,241	8,592	9
10	Corridors: Install New Quarter Round And Paint Existing Base	2012	5,295		20	265	265	816	10
11	Conference Room: Remove Old Flooring And Replace With New	2012	3,805		20	190	190	587	11
12	Kitchennette: Remove Old Flooring & Install New, Provide & Inst	2012	6,061		20	303	303	934	12
13	2 Elevators: Replace Flooring & Corner Guards	2012	3,122		20	156	156	481	13
14	2Nd Floor Signage: Resident Rooms & Common Areas	2012	3,863		20	193	193	596	14
15	2Nd & 3Rd Floor Offices: Remove Old And Replace Flooring	2012	3,317		20	166	166	511	15
16	2Nd Floor Shower Room: Complete Rehab: New Floor, Tile, Drain	2012	44,187		20	2,209	2,209	6,812	16
17	3Rd Floor: Signage For Resident Rooms & Common Areas	2012	4,574		20	229	229	705	17
18	3Rd Floor Nurses Station: Granite Tops, New Covering For Nurse	2012	20,720		20	1,036	1,036	3,194	18
19	3Rd Floor Corridor: Remove And Replace Flooring, New Hand R	2012	73,317		20	3,666	3,666	11,303	19
20	New Wall Covering: 3Rd Floor Nurses Station & Corridor, 2Nd F	2012	31,832		20	1,592	1,592	4,907	20
21	Door Replacement	2013	5,450		20	273	273	659	21
22	Plumbing Work	2013	2,800		20	140	140	350	22
23	Electrical Work	2013	3,784		20	189	189	504	23
24	Concrete Electrical Work	2013	14,950		20	1,495	1,495	3,115	24
25	Expansion Power Supply	2013	5,025		20	251	251	628	25
26	Fire Dampers	2013	3,978		20	199	199	597	26
27	Guest Bathrooms: Plumbing, Wall Tile & Flooring, Repair Drywa	2013	9,287		20	929	929	2,090	27
28	2Nd Floor Corridor: Sconces & Their Installation	2013	7,046		20	352	352	793	28
29	Rooms 204-211: Floor Work, Electrical Outlets, Lighting, Bumper	2013	25,894		20	1,295	1,295	2,913	29
30	Various Areas: Painting	2013	7,292		20	365	365	820	30
31	Physicians Lounge: Replace Flooring, Installation Of Kitchen Cab	2013	11,381		20	569	569	1,280	31
32	2Nd Floor Nurses Station: Install Reatec On Nurses Station	2013	25,074		20	1,254	1,254	2,821	32
33	2Nd Floor Mds Office: Floor Prep, New Flooring	2013	2,858		20	143	143	322	33
34	TOTAL (lines 1 thru 33)		\$ 1,175,691	\$ 306,689		\$ 69,963	\$ (236,726)	\$ 352,503	34

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

Facility Name & ID Number Aperion Care Forest Park, Llc# 0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 1,175,691	\$ 306,689		\$ 69,963	\$ (236,726)	\$ 352,503	1
2	2Nd Floor Theater: Remove Old Carpet And Install New	2013	10,614		20	531	531	1,194	2
3	3 Floor Dining Room: Lighting	2013	4,001		20	200	200	450	3
4	3Rd Floor Nurses Station: Bumper Rail	2013	3,007		20	150	150	338	4
5	Pump Repair	2013	5,265		20	263	263	680	5
6	Upholstered Cornice	2013	6,932		20	347	347	751	6
7	Pavement Resurfacing	2014	29,851		20	1,990	1,990	3,151	7
8	New D/F Illuminated Display Aluminum Sign	2014	9,146		20	1,829	1,829	2,896	8
9	Remove Cove Base & Vct; Pvt & Cove Base Installation	2014	9,541		20	477	477	954	9
10	Nac Panel Repair	2014	2,794		20	559	559	1,118	10
11	Install Circuits On Emergrncy Panel	2014	3,385		20	169	169	310	11
12	Elevator Hydraulic Repairs - New Oil Coolers	2014	23,800		20	1,190	1,190	2,380	12
13	Elevator Repairs - 3 Units - Replace Leaky Gaskets, Valves	2014	14,500		20	725	725	1,329	13
14	2Nd Floor Nourishment Room - Replacement Of Solid Surface To	2014	11,657		20	583	583	1,166	14
15	New Hot Water Heater & Tank	2014	24,900		20	1,245	1,245	1,556	15
16	New Air Handler Pump	2014	3,477		20	174	174	275	16
17	2 Elevator Keypads	2014	3,150		20	158	158	210	17
18	Replaced Elevator Door Motor	2014	2,728		20	136	136	261	18
19	4Th Floor Signage, Wallcovering, Handrails, Paint Nurses Lounge	2014	43,505		20	2,175	2,175	2,357	19
20	4Th Floor Corridor-Remove Soffit, Install New Suspended Grid &	2014	14,599		20	730	730	791	20
21	4Th Floor Corridor & Nurses Station - New Light Fixtures	2014	12,455		20	623	623	675	21
22	4Th Floor Corridor - Remove Wood Base & Vct, Pvt Installation	2014	19,417		20	971	971	1,052	22
23	4Th Flr Corridor & Nrs Station-Ceiling Tile, Floor Prep, Semi-Cu	2014	41,018		20	2,051	2,051	2,222	23
24	4Th Floor Wallcovering Materials	2014	14,604		20	730	730	791	24
25	Installation Of New Bumper Guards & Corner Guards	2014	12,061		20	603	603	653	25
26	4Th Floor Lockers, Demo & Install New Tile, Plumbing, Paint Wa	2014	3,198		20	160	160	173	26
27	4Th Flr Dining Rm-New Light Fixtures, Ceiling Tile, Wall Sheetin	2014	27,306		20	1,365	1,365	1,479	27
28	4Th Floor Nourishment Room - Custom Cabinets	2014	6,172		20	309	309	334	28
29	3 Exhaust Fans For Each Oxygen Rm With Fresh Air Ducting	2015	8,900		20	445	445	445	29
30	Voip Cable Wiring	2015	5,120		20	213	213	213	30
31	Landscaping:Retaining Wall,Debris Removal,Drainage,Planting	2015	56,533		20	2,120	2,120	2,120	31
32	Lobby Wallcovering & Ceramic Tiles, Atrium Ceramic Tiles, 4Th	2015	84,676		20	2,984	2,984	2,984	32
33	4Th Flr Corridor Nurses Station Countertop & Lobby Light Fixtur	2015	25,789		20	752	752	752	33
34	TOTAL (lines 1 thru 33)		\$ 1,719,792	\$ 306,689		\$ 96,920	\$ (209,769)	\$ 388,564	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 1,719,792	\$ 306,689		\$ 96,920	\$ (209,769)	\$ 388,564	1
2	Pump Motor And Relay Board	2015	4,906		20	143	143	143	2
3	Connect All Resident Rms & Nurses Stations To Phone Lines	2015	2,600		20	54	54	54	3
4	Chiller Repairs	2015	14,679		20	245	245	245	4
5	4Th Fl Dining Rm Window Treatments	2015	4,393		20	92	92	92	5
6	Door Wander Control	2015	9,579		20	200	200	200	6
7	Reception Counter, 2Nd Fl 2-Tier Lockers	2015	6,781		20	57	57	57	7
8	2 Elevators Floors, Handrails, Walls & 2Nd Fl Guest Bath Plumbi	2015	49,796		20	207	207	207	8
9	Replace Laundry Exhaust Fan	2015	3,219		20	107	107	107	9
10	Atrium:Framing,Electrical,Lighting,Wallcovering,Tile,Fireplace	2015	103,434		20	5,172	5,172	5,172	10
11	3Rd Fl Shwr Rm:New Drywal,Floor & Wall Tile, Shower Fixture	2015	50,134		20	2,507	2,507	2,507	11
12	4Th Flr Lockers & Mds Office:New Tile, Custom Workstations	2015	10,430		20	522	522	522	12
13	Roof Patch Up	2015	4,550		20	228	228	228	13
14	Replace Elevator Motor & Door Board	2015	3,141		20	157	157	157	14
15	Repair Multiple Exhaust Fans	2015	4,661		20	233	233	233	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)		\$ 1,992,095	\$ 306,689		\$ 106,842	\$ (199,847)	\$ 398,486	34

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

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15

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		\$ 1,992,095	\$ 306,689		\$ 106,842	\$ (199,847)	\$ 398,486	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)	\$ 1,992,095	\$ 306,689		\$ 106,842	\$ (199,847)	\$ 398,486	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								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.

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
1		\$	\$		\$	\$	\$
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
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	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	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010	45,154	1,343	35	1,158	(185)	6,320	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	1,945	156	20	97	(59)	584	9
10	Allocated from Aperion Care	2012	552	21	20	28	7	110	10
11	Allocated from Aperion Care	2013	235	13	20	12	(1)	35	11
12									12
13	Allocated from 8131 N. Monticello	2010	20,226	2,403	20	1,011	(1,392)	5,601	13
14	Allocated from 8131 N. Monticello	2013	3,518		20	176	176	528	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)		\$ 71,630	\$ 3,936		\$ 2,482	\$ (1,454)	\$ 13,178	34

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

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15

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		\$ 71,630	\$ 3,936		\$ 2,482	\$ (1,454)	\$ 13,178	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)	\$ 71,630	\$ 3,936		\$ 2,482	\$ (1,454)	\$ 13,178	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	\$ 427,706	\$ 278	\$ 65,510	\$ 65,232	10	\$ 204,126	71
72	Current Year Purchases	53,102	313	4,694	4,381	10	4,694	72
73	Fully Depreciated Assets	97,008				10	97,008	73
74								74
75	TOTALS	\$ 577,816	\$ 591	\$ 70,204	\$ 69,613		\$ 305,828	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care	2015	\$ 2,058	\$ 271	\$ 412	\$ 141	5	\$ 689	76
77		Allocated from Aperion Consultir	2015	1,514	97	303	206	5	303	77
78										78
79										79
80	TOTALS			\$ 3,572	\$ 368	\$ 715	\$ 347		\$ 992	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)	\$ 2,579,294	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 307,648	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 177,761	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (129,887)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 705,306	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	Renovations	\$ 116,366	92
93			93
94			94
95		\$ 116,366	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: 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:	<u>232</u>		\$ <u>1,672,430</u>			3
4	Additions						4
5	<u>Allocated from 8131 N. Monticello</u>			<u>1,019</u>			5
6							6
7	TOTAL	232		\$ <u>1,673,449</u>			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. /2016 \$ _____

13. /2017 \$ _____

14. /2018 \$ _____

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: \$ 22,000 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Aperion Care</u>		\$ _____	\$ <u>4,967</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>820</u>	18
19					19
20					20
21	TOTAL		\$ _____	\$ <u>5,787</u>	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5	6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8	
			Staff		Outside Practitioner (other than consultant)		Total Cost (Col. 3 + 5 + 6)						
			Units of Service	Cost	Units	Cost							
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	662,273	\$			\$	662,273	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				267,279					267,279	2
3	Licensed Recreational Therapist		hrs										3
4	Licensed Physical Therapist	39 - 03	hrs				749,876					749,876	4
5	Physician Care		visits										5
6	Dental Care		visits										6
7	Work Related Program		hrs										7
8	Habilitation		hrs										8
9	Pharmacy	39 - 02	# of prescripts						765,029			765,029	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>						103,869		24,580			128,449	13
14	TOTAL			\$		\$	1,783,297	\$	789,609		\$	2,572,906	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, Llc# 0049247Report Period Beginning: 01/01/15Ending: 12/31/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 9,981	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	4,178,358		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	341,071		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	294,262		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,823,672	\$	10
	B. Long-Term Assets			
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	2,097,963		15
16	Equipment, at Historical Cost	510,312		16
17	Accumulated Depreciation (book methods)	(1,025,671)		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):	1,485,366		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,067,970	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,891,642	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,582,580	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	3,136,396		29
30	Accrued Salaries Payable	472,056		30
31	Accrued Taxes Payable (excluding real estate taxes)	20,287		31
32	Accrued Real Estate Taxes(Sch.IX-B)	468,034		32
33	Accrued Interest Payable	(1,555)		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	59,108		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 5,736,906	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,736,906	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,154,736	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,891,642	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,325,931	1
2	Restatements (describe):		2
3	<u>Rounding</u>	4	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,325,935	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(133,149)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(38,050)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (171,199)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,154,736	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperia Care Forest Park, Llc

0049247

Report Period Beginning: 01/01/15

Ending:

12/31/15

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

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 15,377,665	1
2	Discounts and Allowances for all Levels	537,950	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 15,915,615	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	109,211	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 109,211	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	21,195	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	1,956	19
20	Radiology and X-Ray	427	20
21	Other Medical Services	1,200	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 24,778	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	1,999	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,999	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	1,000	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,000	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 16,052,603	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,736,316	31
32	Health Care	4,810,229	32
33	General Administration	3,952,015	33
B. Capital Expense			
34	Ownership	2,648,452	34
C. Ancillary Expense			
35	Special Cost Centers	2,632,323	35
36	Provider Participation Fee	406,417	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,185,752	40
41	Income before Income Taxes (line 30 minus line 40)**	(133,149)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (133,149)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 7,310,137	44
45	Private Pay - Net Inpatient Revenue	263,546	45
46	Medicare - Net Inpatient Revenue	7,007,563	46
47	Other-(specify) <u>Insurance</u>	1,334,369	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 15,915,615	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, Llc

0049247

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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	1,928	2,080	\$ 109,890	\$ 52.83	1
2	Assistant Director of Nursing	1,504	1,772	65,295	36.85	2
3	Registered Nurses	26,399	28,894	886,772	30.69	3
4	Licensed Practical Nurses	41,747	45,095	1,294,889	28.71	4
5	CNAs & Orderlies	102,083	109,722	1,238,264	11.29	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,630	10,400	172,372	16.57	8
9	Activity Director	1,888	2,068	40,998	19.82	9
10	Activity Assistants	14,451	15,586	159,407	10.23	10
11	Social Service Workers	10,233	11,368	239,324	21.05	11
12	Dietician					12
13	Food Service Supervisor	1,920	2,080	36,396	17.50	13
14	Head Cook	4,605	4,956	53,197	10.73	14
15	Cook Helpers/Assistants	14,412	15,520	158,308	10.20	15
16	Dishwashers					16
17	Maintenance Workers	3,820	4,160	80,747	19.41	17
18	Housekeepers	6,186	6,850	76,654	11.19	18
19	Laundry	1,113	1,341	13,721	10.23	19
20	Administrator	1,984	2,080	184,759	88.83	20
21	Assistant Administrator	1,624	1,640	45,364	27.66	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,501	9,241	184,022	19.91	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	1,952	2,092	31,400	15.01	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	255,980	276,945	\$ 5,071,779 *	\$ 18.31	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	790	\$ 43,455	01-03	35
36	Medical Director	Monthly	45,500	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	749	56,202	10-03	38
39	Pharmacist Consultant	Monthly	18,096	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	34	1,721	11-03	44
45	Social Service Consultant	31	1,860	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,604	\$ 166,834		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	\$ 174,350	Workers' Compensation Insurance	\$ 168,532	IDPH License Fee	\$	
Valerie Buniao	Administrator	0	10,409	Unemployment Compensation Insurance	58,656	Advertising: Employee Recruitment	4,068	
Moshe Weinberg	Asst. Admin	0	45,364	FICA Taxes	381,077	Health Care Worker Background Check		
				Employee Health Insurance	158,001	(Indicate # of checks performed <u>593</u>)	5,931	
				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	43,436	
				Union Pension Fund	36,188	Licenses & Fees	2,299	
				401K Expense	2,120	Allocated from Aperion Care	3,429	
				Employee Physicals	1,120	Allocated from Aperion Consulting	2,339	
				Other Employee Benefits	10,651	See Supplemental Schedule	111	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 230,123	TOTAL (agree to Schedule V, line 22, col.8)	\$ 816,345	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 61,613	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Aperion Care - Management Fees			\$ 657,825				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 657,825				Seminar Expense	2,574
							Allocated from Aperion Care	8,283
							Allocated from Aperion Consulting	476
							See Supplemental Schedule	175
							Entertainment Expense	()
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 881,327	TOTAL		\$	TOTAL	\$ 11,508

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Forest Park, Llc# 0049247

Report Period Beginning:

01/01/15

Ending:

12/31/15**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. ICLTC \$42,730
- (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. \$ 53,996 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? 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. \$ 406,417
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. \$ No Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
- d. Have vehicle usage logs been maintained? 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.