

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247 Report Period Beginning: 01/01/17 Ending: 12/31/17

III. STATISTICAL DATA

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

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

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	1,785	155	19,281	21,221	8
9	SNF/PED					9
10	ICF	7,863	1,698	27,724	37,285	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,648	1,853	47,005	58,506	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 69.09%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 07/01/2007

J. Was the facility purchased or leased after January 1, 1978?
YES Date 07/01/2007 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 232 and days of care provided 11,677

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: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number Aperion Care Forest Park, Llc # 0049247 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	396,829	52,666	40,680	490,175		490,175	15,359	505,534		1
2	Food Purchase		336,784		336,784		336,784	(41,868)	294,916		2
3	Housekeeping	24,639	15,044	446,960	486,643		486,643		486,643		3
4	Laundry		9,753	180,468	190,221		190,221	(11,585)	178,636		4
5	Heat and Other Utilities			252,725	252,725		252,725	(14,520)	238,205		5
6	Maintenance	85,583	70,476	212,866	368,925		368,925	(40,517)	328,408		6
7	Other (specify):*							5,219	5,219		7
8	TOTAL General Services	507,051	484,723	1,133,699	2,125,473		2,125,473	(87,912)	2,037,561		8
	B. Health Care and Programs										
9	Medical Director			50,000	50,000		50,000		50,000		9
10	Nursing and Medical Records	4,420,539	314,165	94,312	4,829,016		4,829,016	(894)	4,828,122		10
10a	Therapy	150,333	4,930		155,263		155,263		155,263		10a
11	Activities	217,578	14,095	2,977	234,650		234,650		234,650		11
12	Social Services	296,252		3,193	299,445		299,445		299,445		12
13	CNA Training										13
14	Program Transportation			71,515	71,515		71,515		71,515		14
15	Other (specify):*							7,810	7,810		15
16	TOTAL Health Care and Programs	5,084,702	333,190	221,997	5,639,889		5,639,889	6,916	5,646,805		16
	C. General Administration										
17	Administrative	164,173		691,463	855,636		855,636	(598,177)	257,459		17
18	Directors Fees										18
19	Professional Services			674,706	674,706	(38,170)	636,536	(432,093)	204,443		19
20	Dues, Fees, Subscriptions & Promotions			181,267	181,267		181,267	(78,348)	102,919		20
21	Clerical & General Office Expenses	158,412		1,123,525	1,281,937		1,281,937	(815,770)	466,167		21
22	Employee Benefits & Payroll Taxes			944,319	944,319		944,319		944,319		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,973	6,973		6,973	3,594	10,567		24
25	Other Admin. Staff Transportation			2,156	2,156		2,156	4,137	6,293		25
26	Insurance-Prop.Liab.Malpractice			514,881	514,881		514,881	3,131	518,012		26
27	Other (specify):*							26,280	26,280		27
28	TOTAL General Administration	322,585		4,139,290	4,461,875	(38,170)	4,423,705	(1,887,245)	2,536,460		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,914,338	817,913	5,494,986	12,227,237	(38,170)	12,189,067	(1,968,241)	10,220,826		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			407,347	407,347		407,347	(159,573)	247,774		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			101,777	101,777		101,777	(28,274)	73,503		32
33	Real Estate Taxes			496,731	496,731	38,170	534,901	2,226	537,127		33
34	Rent-Facility & Grounds			1,845,110	1,845,110		1,845,110	(28,000)	1,817,110		34
35	Rent-Equipment & Vehicles			10,147	10,147		10,147	7,050	17,197		35
36	Other (specify):*			10,921	10,921		10,921	(10,921)			36
37	TOTAL Ownership			2,872,033	2,872,033	38,170	2,910,203	(217,492)	2,692,711		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		975,462	1,809,082	2,784,544		2,784,544	(68,000)	2,716,544		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			403,618	403,618		403,618		403,618		42
43	Other (specify):*			70,026	70,026		70,026	(70,026)			43
44	TOTAL Special Cost Centers		975,462	2,282,726	3,258,188		3,258,188	(138,026)	3,120,162		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,914,338	1,793,375	10,649,745	18,357,458		18,357,458	(2,323,758)	16,033,700		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: 01/01/17

Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1		\$		1
2	Advertising/Marketing	(31,283)	43	2
3	Marketing Food	(10,001)	43	3
4	Promotional Products	(7,717)	43	4
5	Bank Charges	(5,355)	21	5
6	Theft and Damage Loss	(6,536)	21	6
7	Amortization	(10,921)	36	7
8	Other Unclassified Income	(535)	21	8
9	Vending Commissions	(1,200)	02	9
10	Sales/Use Tax	(4,112)	21	10
11	Non Allowable Legal	(1,426)	19	11
12	PAC Dues	(15,484)	20	12
13	Non Allowable Seminar	(1,629)	21	13
14	Capitalized R&M	(45,386)	06	14
15	Additional R&M	9,651	06	15
16	Non Allowable Professional	(1,200)	21	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	(133,134)		49

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				15,359								15,359	1
2	Food Purchase	(1,307)		114	(40,680)	5							(41,868)	2
3	Housekeeping													3
4	Laundry								(11,585)				(11,585)	4
5	Heat and Other Utilities	(16,207)		(20)			1,707						(14,520)	5
6	Maintenance	(35,735)		1,731	(9,944)		3,431						(40,517)	6
7	Other (specify):*			72	4,619		528						5,219	7
8	TOTAL General Services	(53,249)		1,897	(30,646)	5	5,666		(11,585)				(87,912)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			13,109	(14,003)								(894)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			662	7,148								7,810	15
16	TOTAL Health Care and Programs			13,771	(6,855)								6,916	16
	C. General Administration													
17	Administrative			(602,725)		4,548							(598,177)	17
18	Directors Fees													18
19	Professional Services	(1,426)		(46,550)	(60,017)	(327,890)	12,050			(8,260)			(432,093)	19
20	Fees, Subscriptions & Promotions	(91,329)		8,745	3,321	895	20						(78,348)	20
21	Clerical & General Office Expenses	(1,034,020)		62,312	11,875	141,065	2,998						(815,770)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			2,119	1,234	241							3,594	24
25	Other Admin. Staff Transportation			1,667	2,355	115							4,137	25
26	Insurance-Prop.Liab.Malpractice			3,131									3,131	26
27	Other (specify):*			7,208	1,579	17,493							26,280	27
28	TOTAL General Administration	(1,126,775)		(564,092)	(39,653)	(163,533)	15,068			(8,260)			(1,887,245)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,180,024)		(548,424)	(77,154)	(163,528)	20,734		(11,585)	(8,260)			(1,968,241)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Forest Park, Llc # 0049247 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(186,609)		2,268	406	500	23,862						(159,573)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(39,470)		5,790	27	(703)	6,082						(28,274)	32
33	Real Estate Taxes						2,226						2,226	33
34	Rent-Facility & Grounds						(28,000)						(28,000)	34
35	Rent-Equipment & Vehicles			4,409	645	602	1,394						7,050	35
36	Other (specify):*	(10,921)											(10,921)	36
37	TOTAL Ownership	(237,000)		12,467	1,078	399	5,564						(217,492)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(68,000)					(68,000)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(49,001)			(21,025)								(70,026)	43
44	TOTAL Special Cost Centers	(49,001)			(21,025)			(68,000)					(138,026)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,466,025)		(535,957)	(97,101)	(163,129)	26,298	(68,000)	(11,585)	(8,260)			(2,323,758)	45

Facility Name & ID Number

Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/17

Ending:

12/31/17

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	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, INC.	100.00%	\$ 114	\$ 114
16	V	5 UTILITIES		APERION CARE, INC.	100.00%	(20)	(20)
17	V	6 MAINTENANCE SALARY		APERION CARE, INC.	100.00%	1,422	1,422
18	V	6 REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	309	309
19	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	72	72
20	V	10 SALARY- NURSE		APERION CARE, INC.	100.00%	13,109	13,109
21	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	662	662
22	V	17 ADMINISTRATIVE SALARIES		APERION CARE, INC.	100.00%	78,167	78,167
23	V	17 MANAGEMENT FEES		APERION CARE, INC.	100.00%	10,572	10,572
24	V	19 PROFESSIONAL FEES		APERION CARE, INC.	100.00%	6,911	6,911
25	V	20 FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	8,745	8,745
26	V	21 CLERICAL SALARY		APERION CARE, INC.	100.00%	60,118	60,118
27	V	21 CLERICAL & GENERAL		APERION CARE, INC.	100.00%	2,194	2,194
28	V	24 SEMINARS		APERION CARE, INC.	100.00%	2,119	2,119
29	V	25 AUTO AND TRAVEL		APERION CARE, INC.	100.00%	1,667	1,667
30	V	26 INSURANCE		APERION CARE, INC.	100.00%	3,131	3,131
31	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	7,208	7,208
32	V	30 DEPRECIATION		APERION CARE, INC.	100.00%	2,268	2,268
33	V	32 INTEREST		APERION CARE, INC.	100.00%	5,790	5,790
34	V	35 AUTO LEASE		APERION CARE, INC.	100.00%	4,371	4,371
35	V	35 EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	37	37
36	V	17 MANAGEMENT FEE	691,463	APERION CARE, INC.	100.00%		(691,463)
37	V	19 HOME OFFICE	8,461	APERION CARE, INC.	100.00%		(8,461)
38	V	19 LEGAL INCOME	45,000				(45,000)
39	Total		\$ 744,924			\$ 208,967	\$ * (535,957)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1	DIETITIAN SALARY	\$	APERION CONSULTING, LLC	100.00%	\$ 15,359	\$ 15,359	15
16	V	6	MAINTENANCY SALARY		APERION CONSULTING, LLC	100.00%	17,215	17,215	16
17	V	6	REPAIRS & MAINTENANCE		APERION CONSULTING, LLC	100.00%	9	9	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC	100.00%	4,619	4,619	18
19	V	10	SALARY NURSE		APERION CONSULTING, LLC	100.00%	63,166	63,166	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	7,148	7,148	20
21	V	19	PROFESSIONAL FEES		APERION CONSULTING, LLC	100.00%	2,233	2,233	21
22	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC	100.00%	3,321	3,321	22
23	V	21	CLERICAL & GENERAL		APERION CONSULTING, LLC	100.00%	11,875	11,875	23
24	V	24	SEMINARS		APERION CONSULTING, LLC	100.00%	1,234	1,234	24
25	V	25	AUTO AND TRAVEL		APERION CONSULTING, LLC	100.00%	2,355	2,355	25
26	V	27	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	1,579	1,579	26
27	V	30	DEPRECIATION		APERION CONSULTING, LLC	100.00%	406	406	27
28	V	32	INTEREST		APERION CONSULTING, LLC	100.00%	27	27	28
29	V	35	AUTO LEASE		APERION CONSULTING, LLC	100.00%	645	645	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V	10	CONSULTING	77,169	APERION CONSULTING, LLC	100.00%		(77,169)	34
35	V	02	FOOD SERVICE	40,680	APERION CONSULTING, LLC	100.00%		(40,680)	35
36	V	06	PAINTER	27,168	APERION CONSULTING, LLC	100.00%		(27,168)	36
37	V	19	MANAGED CARE CONSULTING	62,250	APERION CONSULTING, LLC	100.00%		(62,250)	37
38	V	43	MARKETING CONSULTING	21,025				(21,025)	38
39	Total		\$ 228,291				\$ 131,191	\$ * (97,101)	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	2	FOOD	\$	APERION FINANCIAL, LLC	100.00%	\$ 5	\$ 5	15
16	V	17	ADMINISTRATIVE		APERION FINANCIAL, LLC	100.00%	4,548	4,548	16
17	V	19	PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	2,074	2,074	17
18	V	20	FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	895	895	18
19	V	21	CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	141,065	141,065	19
20	V	24	SEMINARS		APERION FINANCIAL, LLC	100.00%	241	241	20
21	V	25	AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	115	115	21
22	V	27	EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	17,493	17,493	22
23	V	30	DEPRECIATION		APERION FINANCIAL, LLC	100.00%	500	500	23
24	V	32	INTEREST		APERION FINANCIAL, LLC	100.00%	(703)	(703)	24
25	V	35	EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	602	602	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	19	HOME OFFICE EXPENSE	329,964	APERION FINANCIAL, LLC	100.00%		(329,964)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 329,964				\$ 166,835	\$ * (163,129)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 UTILITIES	\$	CHASE OFFICE,LLC	100.00%	\$ 1,707	\$ 1,707
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		3,431	3,431
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		528	528
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		12,050	12,050
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		20	20
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		2,998	2,998
21	V	26 INSURANCE		CHASE OFFICE,LLC			
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		23,862	23,862
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		6,082	6,082
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		2,226	2,226
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		1,394	1,394
26	V	34 RENTAL INCOME	28,000	CHASE OFFICE,LLC			(28,000)
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		\$ 28,000			\$ 54,298	\$ * 26,298

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 1,687,354	1 Renewal Rehab		\$ 1,619,354	\$ (68,000)
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		\$ 1,687,354			\$ 1,619,354	\$ * (68,000)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	04 Laundry Services	\$ 180,467	EcoBrite Linen	100.00%	\$ 168,882	\$ (11,585)
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		\$ 180,467			\$ 168,882	\$ * (11,585)

* 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	\$ 34,417	ProPay HR LLC	24.00%	\$ 26,157	\$ (8,260)
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		\$ 34,417			\$ 26,157	\$ * (8,260)

* 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

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	David Berkovitz as Trustee of the Berkovitz		Aperion Care Bloomington	Bloomington	Interbuild Construction	Chicago	Bldg Improvements	1
2	Revocable Trust	47.75%	Aperion Care Bridgeport	Bridgeport	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	2
3	Yosef Meystel as the Trustee of the Declaration		Aperion Care Burbank	Burbank	Propay	Evanston	Payroll Services	3
4	of Trust of Yosef Meystel	47.75%	Aperion Care Chicago Heights	Chicago Heights	Renewal Rehab	Skokie	Therapy Services	4
5	David Kleiner	1.00%	Aperion Care Demotte	Demotte,IN	Aperion Care, Inc.	Skokie	Corporate Manager	5
6	Mordechai Groner	1.00%	Aperion Care Dolton	Dolton	Aperion Consulting, Inc.	Skokie	Consulting Co.	6
7	Isaac Scheiner Ugma Rachel Scheiner	1.00%	Aperion Care Elgin	Elgin	Aperion Financial, Inc.	Skokie	Bookkeeping	7
8	Jacob Scheiner Ugma Ari Scheiner	0.50%	Aperion Care Evanston	Evanston	Eco-Brite	Skokie	Laundry	8
9	Jacob Scheiner Ugma Dov Scheiner	0.50%	Aperion Care Plum Grove	Palatine	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10	Jacob Scheiner Ugma Nosson Scheiner	0.50%	Aperion Care Galesburg	Galesburg	Pointe Property, LLC	Boston, MA	Property Management	10
11			Aperion Care Hidden Lake	St. Louis, MO	Aperion Estates Peru	Peru, IN	ALF	11
12			Aperion Care Highwood	Highwood	Aperion Care Demotte	Demotte, IN	ALF	12
13			Aperion Care International	Chicago	Aperion Care Hidden Lake	St. Louis, MO	ALF	13
14			Aperion Care Jacksonville	Jacksonville	Aperion Care Hidden Lake	St. Louis, MO	ILF	14
15			Aperion Care Kokomo	Kokomo, IN	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	15
16			Aperion Care Litchfield	Litchfield	San Antonio Property, LLC	San Antonio, TX	Building Co.	16
17			Aperion Care Midlothian	Midlothian	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	17
18			Aperion Care Moline	East Moline				18
19			Aperion Care Oak Lawn	Oak Lawn				19
20			Aperion Care Peru	Peru, IN				20
21			Aperion Care Spring Valley	Spring Valley				21
22			Aperion Care Springfield	Springfield				22
23			Aperion Care St. Elmo	St. Elmo				23
24			Aperion Care Tolleston Park	Gary, IN				24
25			Aperion Care Toluca	Toluca				25
26			Aperion Care Valparaiso	Valparaiso, IN				26
27			Aperion Care Wilmington	Wilmington				27
28			Burgin Manor	Olney				28
29			The Arbors at Michigan City	Michigan City, IN				29
30			Aperion Care Cairo	Cairo				30

Facility Name & ID Number

Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/17

Ending:

12/31/17

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	2.1	5.25%	Alloc. Salary	\$ 10,572	17-07	1	
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	1.1	2.75%	Alloc. Salary	1,528	17-07	2	
3	Joel Meystel	Relative	Clerical	0.00%	See Attached	1.1	5.50%	Alloc. Salary	400	21-07	3	
4	David Berkowitz	Relative	Administrative	0.00%	See Attached	2.1	5.25%	Alloc. Salary	10,572	17-07	4	
5	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.177	5.29%	Alloc. Salary	1,492	21-07	5	
6	Nosson Factor	Relative	Clerical	0.00%	See Attached	1.7	5.17%	Alloc. Salary	3,627	21-07	6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 28,191		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:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

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

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

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,106,839	47	\$ 2,158	\$ 58,506	\$ 114	1
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	58,506	(20)	2
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	58,506	1,422	3
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	58,506	309	4
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	58,506	72	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	58,506	13,109	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	58,506	662	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	58,506	78,167	8
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	58,506	10,572	9
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	58,506	6,911	10
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	58,506	8,745	11
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	58,506	60,118	12
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	58,506	2,194	13
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	58,506	2,119	14
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	58,506	1,667	15
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	58,506	3,131	16
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	58,506	7,208	17
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	58,506	2,268	18
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	58,506	5,790	19
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	58,506	4,371	20
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	58,506	37	21
22									22
23									23
24									24
25	TOTALS					\$ 3,953,315	\$ 2,891,038	\$ 208,967	25

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETITIAN SALARY	PATIENT DAYS	1,106,839	47	\$ 290,566	\$ 290,566	58,506	\$ 15,359	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	325,675	58,506	17,215	2
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162		58,506	9	3
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378		58,506	4,619	4
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	1,194,994	58,506	63,166	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233		58,506	7,148	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241		58,506	2,233	7
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820		58,506	3,321	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	200,283	58,506	11,875	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340		58,506	1,234	10
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550		58,506	2,355	11
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866		58,506	1,579	12
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685		58,506	406	13
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508		58,506	27	14
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204		58,506	645	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 2,481,871	\$ 2,011,519		\$ 131,191	25

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	47	\$ 92	\$	58,506	\$ 5	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	47	86,036	86,036	58,506	4,548	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	47	39,233		58,506	2,074	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	47	16,932		58,506	895	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	47	2,668,725	2,630,420	58,506	141,065	5
6	24	SEMINARS	ACTUAL CENSUS	47	4,567		58,506	241	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	47	2,179		58,506	115	7
8	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	47	330,931		58,506	17,493	8
9	30	DEPRECIATION	ACTUAL CENSUS	47	9,460		58,506	500	9
10	32	INTEREST	ACTUAL CENSUS	47	(13,300)		58,506	(703)	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	47	11,395		58,506	602	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 3,156,251	\$ 2,716,455		\$ 166,835	25

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	\$ 32,299	\$ 58,506	\$ 1,707	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	58,506	3,431	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	58,506	528	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	58,506	12,050	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	58,506	20	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	58,506	2,998	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		58,506		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	58,506	23,862	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	58,506	6,082	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	58,506	2,226	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	58,506	1,394	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,027,237	\$	\$ 54,298	25

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Renewal Rehab

Street Address

4655 W Chase Ave

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

(847-673-6767

Fax Number

(847-673-6768

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	43	\$	\$		\$ 1,619,354	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				\$	\$		\$ 1,619,354	25

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

EcoBrite Linen

Street Address

3712 Jarvis Ave

City / State / Zip Code

Skokie, IL 60076

Phone Number

(847-582-4000

Fax Number

()

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	4	Linen Services	Direct		\$	\$		\$ 168,882	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 168,882	25

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

ProPay HR LLC

Street Address

2201 W Main St

City / State / Zip Code

Evanston, IL 60202

Phone Number

(847-905-3268

Fax Number

()

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 26,157	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				\$	\$		\$ 26,157	25

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number

Aperion Care Forest Park, Llc

0049247

Report Period Beginning:

01/01/17

Ending:

12/31/17

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1																				
2																				
3																				
4																				
5																				
Working Capital																				
6	First Midwest Bank		X	Line of Credit				2,336,483		101,777										
7																				
8																				
9	TOTAL Facility Related							\$ 2,336,483		\$ 101,777										
B. Non-Facility Related*																				
10	Interest Income		X							(39,470)										
11	Allocated from Aperion Care		X							5,790										
12	Allocated from Aperion Consulting		X							27										
13	See Supplemental Schedule									5,379										
14	TOTAL Non-Facility Related									\$ (28,274)										
15	TOTALS (line 9+line14)							\$ 2,336,483		\$ 73,504										

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.)

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

B. Real Estate Taxes

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

1. Real Estate Tax accrual used on 2016 report.		\$	<u>480,683</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<u>490,933</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>10,250</u>	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>488,707</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	<u>38,170</u>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ <u>112,554</u> For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>537,127</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	<u>424,323</u>	8
	2013	<u>435,134</u>	9
	2014	<u>468,034</u>	10
	2015	<u>480,683</u>	11
	2016	<u>488,707</u>	12

2017 Tax Accrual based on 2016 Tax Bills

Allocated from Chase Office, LLC = \$2,226

Refund was for 2012, 2013, and 2015

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

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247 Report Period Beginning:

01/01/17 Ending:

12/31/17

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 Chase Office, LLC</u>		<u>2016</u>	<u>\$ 3,282</u>	1
2					2
3	TOTALS			\$ 3,282	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	8,623
10	Various		2008	91,691		20	6,786	6,786	70,480
11	Various		2009	60,525		20	5,473	5,473	45,294
12	Various		2010	247,742		20	15,261	15,261	133,194
13	Various		2011	240,578		20	13,722	13,722	90,546
14	Various		2012	323,677		20	17,500	17,500	93,796
15	Various		2013	154,637		20	8,944	8,944	38,192
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:

01/01/17

Ending:

12/31/17

XI. OWNERSHIP COSTS (continued)

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

1	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								68	
69								69	
70								70	
67	Related Building Company (Pages 12F & 12G)							67	
68	Related Party Allocations (Pages 12H & 12I)		188,300		12,475	8,695	(3,780)	12,831	68
69	Financial Statement Depreciation				407,347		(407,347)		69
70	TOTAL (lines 4 thru 69)		\$ 1,322,180		\$ 419,822	\$ 77,214	\$ (342,609)	\$ 492,955	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:

01/01/17

Ending:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,322,180	\$ 419,822		\$ 77,214	\$ (342,609)	\$ 492,955	1
2	Pavement Resurfacing	2014	29,851		20	1,990	1,990	7,131	2
3	New D/F Illuminated Display Aluminum Sign	2014	9,146		20	1,829	1,829	6,555	3
4	Remove Cove Base & Vct; Pvt & Cove Base Installation	2014	9,541		20	477	477	1,908	4
5	Nac Panel Repair	2014	2,794		20	559	559	2,235	5
6	Install Circuits On Emergrncy Panel	2014	3,385		20	169	169	649	6
7	Elevator Hydraulic Repairs - New Oil Coolers	2014	23,800		20	1,190	1,190	4,760	7
8	Elevator Repairs - 3 Units - Replace Leaky Gaskets, Valves	2014	14,500		20	725	725	2,779	8
9	2Nd Floor Nourishment Room - Replacement Of Solid Surface To	2014	11,657		20	583	583	2,331	9
10	New Hot Water Heater & Tank	2014	24,900		20	1,245	1,245	4,046	10
11	New Air Handler Pump	2014	3,477		20	174	174	623	11
12	2 Elevator Keypads	2014	3,150		20	158	158	525	12
13	Replaced Elevator Door Motor	2014	2,728		20	136	136	534	13
14	4Th Floor Signage, Wallcovering, Handrails, Paint Nurses Lounge	2014	43,505		20	2,175	2,175	6,707	14
15	4Th Floor Corridor-Remove Soffit, Install New Suspended Grid &	2014	14,599		20	730	730	2,251	15
16	4Th Floor Corridor & Nurses Station - New Light Fixtures	2014	12,455		20	623	623	1,920	16
17	4Th Floor Corridor - Remove Wood Base & Vct, Pvt Installation	2014	19,417		20	971	971	2,993	17
18	4Th Flr Corridor & Nrs Station-Ceiling Tile, Floor Prep, Semi-Cu	2014	41,018		20	2,051	2,051	6,324	18
19	4Th Floor Wallcovering Materials	2014	14,604		20	730	730	2,251	19
20	Installation Of New Bumper Guards & Corner Guards	2014	12,061		20	603	603	1,859	20
21	4Th Floor Lockers, Demo & Install New Tile, Plumbing, Paint Wa	2014	3,198		20	160	160	493	21
22	4Th Flr Dining Rm-New Light Fixtures, Ceiling Tile, Wall Sheetin	2014	27,306		20	1,365	1,365	4,210	22
23	4Th Floor Nourishment Room - Custom Cabinets	2014	6,172		20	309	309	952	23
24	3 Exhaust Fans For Each Oxygen Rm With Fresh Air Ducting	2015	8,900		20	445	445	1,335	24
25	Voip Cable Wiring	2015	5,120		20	256	256	725	25
26	Landscaping: Retaining Wall, Debris Removal, Drainage, Planting	2015	56,533		20	2,827	2,827	7,773	26
27	Lobby: Wallcovering, Ceramic Tile, Atrium: Ceramic Tile, 4Th Fl	2015	84,676		20	4,234	4,234	10,937	27
28	4Th Fl Corridor Nurses Station Countertop & Lobby Light Fixtur	2015	25,789		20	1,289	1,289	3,331	28
29	Pump Motor And Relay Board	2015	4,906		20	245	245	634	29
30	Connect All Resident Rms & Nurses Stations To Phone Lines	2015	2,600		20	130	130	314	30
31	Chiller	2015	14,679		20	734	734	1,713	31
32	4Th Floor Dining Room Window Treatments	2015	4,393		20	220	220	531	32
33	Door Wander Control	2015	9,579		20	479	479	1,157	33
34	TOTAL (lines 1 thru 33)		\$ 1,872,618	\$ 419,822		\$ 107,024	\$ (312,798)	\$ 585,443	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:

01/01/17

Ending:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 1,872,618	\$ 419,822		\$ 107,024	\$ (312,798)	\$ 585,443	1
2	Reception Counter, 2Nd Floor 2-Tier Lockers	2015	6,781		20	339	339	735	2
3	2 Elevator Floors, Handrails, Walls & 2Nd Fl Guest Bath Plumbin	2015	49,796		20	2,490	2,490	5,187	3
4	Replace Laundry Exhaust Fan	2015	3,219		20	161	161	349	4
5	Atrium: Framing,Electrical,Lighting,Wallcovering,Tile,Fireplace	2015	103,434		20	5,172	5,172	14,653	5
6	3Rd Flr Shwr Rm: New Drywall,Floor & Wall Tile,Shower Fixtur	2015	50,134		20	2,507	2,507	7,102	6
7	4Th Flr Lockers & Mds Office: New Tile, Custom Workstations	2015	10,430		20	522	522	1,478	7
8	Roof Patch Up	2015	4,550		20	228	228	493	8
9	Replace Elevator Motor & Door Board	2015	3,141		20	157	157	393	9
10	Repair Multiple Exhaust Fans	2015	4,661		20	233	233	524	10
11	Door And Latch For Chiller	2016	11,736		20	587	587	1,174	11
12	Excavation/Grave/Concrete - West & East Side Of Bldg	2016	5,400		20	270	270	473	12
13	Dialysis Center (98,000)-Demolition, Drywall, Paint, Floor...	2016	77,851		20	3,893	3,893	6,163	13
14	Cable For Camera	2016	5,611		20	281	281	421	14
15	Condenser Fan Motos & Blades On Chiller	2016	16,803		20	840	840	1,050	15
16	Replaced Bad Power Supply	2016	6,740		20	337	337	506	16
17	Installed New Valves For Chiller A/C And Boiler	2016	5,395		20	270	270	360	17
18	Replace Pump, Motor Assembly & Wire	2016	10,815		20	541	541	901	18
19	Kitchen Air Handler - Frozen Busted Coil	2016	2,982		20	149	149	298	19
20	Elevator Wander Guard Kit	2016	3,510		20	176	176	336	20
21	Installed Data & Voice Cables - 4Th Floor Offices	2017	3,659		20	183	183	183	21
22	Installed Replacement Doors - Oxygen Room	2017	4,530		20	208	208	208	22
23	Installed Radiation Dampers, Insulation - Fire Dampers	2017	11,675		20	2,140	2,140	2,140	23
24	Installed Doors, Lighting, Millwork, Plumbing, Walls - 2Nd Floor	2017	394,230		20	18,069	18,069	18,069	24
25	Repaired Leak And Replaced Parts - Chiller	2017	19,066		20	556	556	556	25
26	Installed Wall Coverings, Stat Bumpers, Signage, Lighting,	2017	1,077,015		20	13,457	13,457	13,457	26
27	Cabling, Cork Boards, Counter Tops, Lobby And Atrium Door	2017			20				27
28	Laminations - 2Nd, 3Rd, 4Th Floor, Lobby (1,077,444)	2017			20				28
29	Install Cylinder For Elevator (53,100)	2017	53,048		20	2,652	2,652	2,652	29
30	Cable/Wiring - Phone Service	2017	4,710		20	236	236	236	30
31	Installed New Roller Guides, Replaced Door - Elevator	2017	6,371		20	319	319	319	31
32	Replaced Main Breaker Assy, Circuit Board - Elevator	2017	5,132		20	257	257	257	32
33	Installed New Door Motor - Elevator	2017	3,073		20	154	154	154	33
34	TOTAL (lines 1 thru 33)		\$ 3,838,116	\$ 419,822		\$ 164,403	\$ (255,419)	\$ 666,269	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,838,116	\$ 419,822		\$ 164,403	\$ (255,419)	\$ 666,269	1
2	Installed New Edge Detector - Elevator	2017	3,409		20	170	170	170	2
3	Replaced Motor For Air Cooler - Elevator	2017	3,612		20	181	181	181	3
4	Installed Heating Coils - Rms 212,211,221,224	2017	2,861		20	143	143	143	4
5	Insatilled Hvm Board, Iox Board - Elevator	2017	5,472		20	274	274	274	5
6	Flushed And Cleaned Fresh Air Intake - Main A/C	2017	8,084		20	404	404	404	6
7	Installed Flame Rod, Utc Camodule, Spark Ignition - Kitchen Hea	2017	4,411		20	221	221	221	7
8	Installed New Motors - 4Th Floor Convector Unit	2017	2,961		20	148	148	148	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,868,926	\$ 419,822		\$ 165,944	\$ (253,879)	\$ 667,810	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:

01/01/17

Ending:

12/31/17

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 3,868,926	\$ 419,822		\$ 165,944	\$ (253,879)	\$ 667,810	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 3,868,926	\$ 419,822		\$ 165,944	\$ (253,879)	\$ 667,810	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
1 Building Company		\$	\$		\$	\$	\$
2							
3							
4							
5							
6							
7							
8 Leasehold Improvements:							
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 TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office	2016	29,539	757	39	757		1,073	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	1,575	253	10	79	(174)	630	9
10	Allocated from Aperion Care	2012	446	34	15	22	(12)	134	10
11	Allocated from Aperion Care	2013	190	21	10	9	(12)	47	11
12									12
13									13
14	Allocated from Chase Office	2016	149,712	10,961	20	7,486	(3,475)	10,605	14
15	Allocated from Chase Office	2017	6,838	449	20	342	(107)	342	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)		\$ 188,300	\$ 12,475		\$ 8,695	\$ (3,780)	\$ 12,831	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 188,300	\$ 12,475		\$ 8,695	\$ (3,780)	\$ 12,831	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)	\$ 188,300	\$ 12,475		\$ 8,695	\$ (3,780)	\$ 12,831	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:

01/01/17

Ending:

12/31/17

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 512,874	\$ 13,337	\$ 68,895	\$ 55,558	10	\$ 299,471	71
72	Current Year Purchases	86,384	754	12,336	11,582	10	12,336	72
73	Fully Depreciated Assets	142,904				10	142,904	73
74								74
75	TOTALS	\$ 742,162	\$ 14,091	\$ 81,231	\$ 67,140		\$ 454,711	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	2017	\$ 1,768	\$ 268	\$ 354	\$ 86	5	\$ 1,147	76
77		Allocated from Aperion Consulti	2017	1,225	202	245	43	5	735	77
78										78
79										79
80	TOTALS			\$ 2,993	\$ 470	\$ 599	\$ 129		\$ 1,882	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,617,363	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 434,383	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 247,774	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (186,609)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,124,403	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	Construction in Progress	\$ 77,767	92
93			93
94			94
95		\$	95

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

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

Facility Name & ID Number Aperion Care Forest Park, Llc

0049247

Report Period Beginning: 01/01/17

Ending: 12/31/17

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Forest Park Property

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

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		232		\$ 1,817,110			3
4	Additions							4
5	<u>Allocated from 8131 N Monticello</u>							
6								6
7	TOTAL		232		\$ 1,817,110			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.	<u>/2018</u>	\$ _____
13.	<u>/2019</u>	\$ _____
14.	<u>/2020</u>	\$ _____

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 12,180 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>		\$ _____	\$ 4,371	17
18	<u>Allocated from Aperion Consulting</u>			645	18
19					19
20					20
21	TOTAL		\$ _____	\$ 5,016	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	645,412	\$		\$	645,412	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				256,968				256,968	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				781,039				781,039	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescrpts					743,086			743,086	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify):						125,663	232,376			358,039	13
14	TOTAL			\$		\$	1,809,082	\$	975,462	\$	2,784,544	14

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

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/17**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 100	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,463,966		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	669,583		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	186,500		8
9	Other(specify): <u>See Attached Schedule</u>	276,715		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,596,864	\$	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	3,186,160		15
16	Equipment, at Historical Cost	631,175		16
17	Accumulated Depreciation (book methods)	(1,762,088)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	8,766,506		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 10,821,753	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 14,418,617	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,879,344	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,336,483		29
30	Accrued Salaries Payable	338,193		30
31	Accrued Taxes Payable (excluding real estate taxes)	9,305		31
32	Accrued Real Estate Taxes(Sch.IX-B)	488,707		32
33	Accrued Interest Payable	9,816		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	(103,877)		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,957,971	\$	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	<u>See Attached Schedule</u>	8,831,332		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 8,831,332	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 13,789,303	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 629,314	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 14,418,617	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,924,251	1
2	Restatements (describe):		2
3	<u>Rounding</u>	(1)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,924,250	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,280,086)	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	(14,850)	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)	\$ (1,294,936)	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)	\$ 629,314	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperia Care Forest Park, Llc

0049247

Report Period Beginning: 01/01/17

Ending:

12/31/17

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 16,697,047	1
2	Discounts and Allowances for all Levels	(13,968)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 16,683,079	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	233,979	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 233,979	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	6,651	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	731	19
20	Radiology and X-Ray	61	20
21	Other Medical Services	(888)	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 6,555	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	39,470	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 39,470	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	114,289	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 114,289	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 17,077,372	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,125,473	31
32	Health Care	5,639,889	32
33	General Administration	4,461,875	33
B. Capital Expense			
34	Ownership	2,872,033	34
C. Ancillary Expense			
35	Special Cost Centers	2,854,570	35
36	Provider Participation Fee	403,618	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 18,357,458	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,280,086)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,280,086)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,878,836	44
45	Private Pay - Net Inpatient Revenue	550,263	45
46	Medicare - Net Inpatient Revenue	6,833,198	46
47	Other-(specify) Insurance & Managed Care	7,420,782	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 16,683,079	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

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,024	2,147	\$ 94,588	\$ 44.06	1
2	Assistant Director of Nursing	2,072	2,160	87,562	40.54	2
3	Registered Nurses	33,617	36,098	1,050,768	29.11	3
4	Licensed Practical Nurses	46,959	50,574	1,501,408	29.69	4
5	CNAs & Orderlies	112,146	120,769	1,650,198	13.66	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,878	6,452	150,333	23.30	8
9	Activity Director	2,008	2,160	43,873	20.31	9
10	Activity Assistants	14,453	16,137	173,705	10.76	10
11	Social Service Workers	11,908	12,482	296,252	23.73	11
12	Dietician					12
13	Food Service Supervisor	4,460	4,548	87,931	19.33	13
14	Head Cook	3,966	4,586	57,904	12.63	14
15	Cook Helpers/Assistants	24,296	26,606	250,994	9.43	15
16	Dishwashers					16
17	Maintenance Workers	4,090	4,373	85,583	19.57	17
18	Housekeepers	2,002	2,145	24,639	11.49	18
19	Laundry					19
20	Administrator	2,024	2,243	104,390	46.54	20
21	Assistant Administrator	2,176	2,184	59,783	27.37	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,620	9,365	158,412	16.92	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,096	2,160	36,015	16.67	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	284,795	307,189	\$ 5,914,338 *	\$ 19.25	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	701	\$ 40,680	01-03	35
36	Medical Director	Monthly	50,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	965	77,169	10-03	38
39	Pharmacist Consultant	Monthly	17,143	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	57	2,977	11-03	44
45	Social Service Consultant	53	3,193	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,776	\$ 191,162		49

C. CONTRACT NURSES

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

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

Report Period Beginning:

01/01/17

Ending:

12/31/17**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 \$30,968
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 44,521 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. \$ 403,618
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