



Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247 Report Period Beginning: 01/01/18 Ending: 12/31/18

III. STATISTICAL DATA

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

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

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	2,987	267	15,338	18,592	8
9	SNF/PED					9
10	ICF	13,160	2,922	25,115	41,197	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,147	3,189	40,453	59,789	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 70.61%

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 8,450

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: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Aperion Care Forest Park, Llc # 0049247 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	448,336	17,596	19,990	485,922		485,922	2,560	488,482		1
2	Food Purchase		342,809		342,809		342,809	(1,196)	341,613		2
3	Housekeeping	38,667	20,566	448,758	507,991		507,991		507,991		3
4	Laundry		6,856	198,423	205,279		205,279	(4,623)	200,656		4
5	Heat and Other Utilities			274,030	274,030		274,030	(17,036)	256,994		5
6	Maintenance	88,031	42,484	168,818	299,333		299,333	1,768	301,101		6
7	Other (specify):*							4,985	4,985		7
8	<b>TOTAL General Services</b>	575,034	430,311	1,110,019	2,115,364		2,115,364	(13,542)	2,101,822		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			56,500	56,500		56,500		56,500		9
10	Nursing and Medical Records	4,603,864	317,834	110,329	5,032,027		5,032,027	8,297	5,040,324		10
10a	Therapy	228,729	9,143		237,872		237,872		237,872		10a
11	Activities	259,446	6,368	2,592	268,406		268,406		268,406		11
12	Social Services	255,601		1,953	257,554		257,554		257,554		12
13	CNA Training										13
14	Program Transportation			64,900	64,900		64,900		64,900		14
15	Other (specify):*							8,019	8,019		15
16	<b>TOTAL Health Care and Programs</b>	5,347,640	333,345	236,274	5,917,259		5,917,259	16,316	5,933,575		16
	<b>C. General Administration</b>										
17	Administrative	215,986		558,613	774,599		774,599	(469,935)	304,664		17
18	Directors Fees										18
19	Professional Services			725,444	725,444	(293)	725,151	(468,836)	256,315		19
20	Dues, Fees, Subscriptions & Promotions			120,942	120,942		120,942	(45,824)	75,118		20
21	Clerical & General Office Expenses	226,549		395,659	622,208		622,208	(91,382)	530,826		21
22	Employee Benefits & Payroll Taxes			999,559	999,559		999,559		999,559		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,035	6,035		6,035	3,101	9,136		24
25	Other Admin. Staff Transportation			914	914		914	9,858	10,772		25
26	Insurance-Prop.Liab.Malpractice			881,951	881,951		881,951	3,028	884,979		26
27	Other (specify):*							37,572	37,572		27
28	<b>TOTAL General Administration</b>	442,535		3,689,117	4,131,652	(293)	4,131,359	(1,022,417)	3,108,942		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	6,365,209	763,656	5,035,410	12,164,275	(293)	12,163,982	(1,019,642)	11,144,340		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:

01/01/18

Ending:

12/31/18

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			436,255	436,255		436,255	(151,981)	284,274			30
31	Amortization of Pre-Op. & Org.			18,442	18,442		18,442	(18,442)				31
32	Interest			122,159	122,159		122,159	(45,796)	76,363			32
33	Real Estate Taxes			704,249	704,249	293	704,542	2,081	706,623			33
34	Rent-Facility & Grounds			1,889,450	1,889,450		1,889,450	(30,000)	1,859,450			34
35	Rent-Equipment & Vehicles			14,382	14,382		14,382	5,344	19,726			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			3,184,937	3,184,937	293	3,185,230	(238,794)	2,946,436			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		579,035	1,725,818	2,304,853		2,304,853	(107,126)	2,197,727			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			437,688	437,688		437,688		437,688			42
43	Other (specify):*			60,768	60,768		60,768	(60,768)				43
44	<b>TOTAL Special Cost Centers</b>		579,035	2,224,274	2,803,309		2,803,309	(167,894)	2,635,415			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	6,365,209	1,342,691	10,444,621	18,152,521		18,152,521	(1,426,330)	16,726,191			45

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

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending:

12/31/18

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(18,584)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(174,781)	30		9
10	Interest and Other Investment Income	(63,063)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(183)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(45,666)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(289,072)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(136,865)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (728,214)		\$	30

BHF USE ONLY							
48		49		50		51	

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(698,116)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (698,116)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (1,426,330)		37

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

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

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

**Aperion Care Forest Park, Llc**

**ID# 0049247**

**Report Period Beginning: 01/01/18**

**Ending: 12/31/18**

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Credit Card Processing	\$ (6,122)	21	1
2	Advertising/Marketing	(16,280)	43	2
3	Marketing - Food	(32,350)	43	3
4	Promotional Products	(2,688)	43	4
5	Bank Charges	(29,375)	21	5
6	Theft & Damage Loss	(1,473)	21	6
7	Amortization	(18,442)	31	7
8	Other Unclassified Income	(761)	21	8
9	Vending Commissions	(1,200)	02	9
10	Additional R&M	11,645	06	10
11	Capitalized R&M	(21,635)	06	11
12	Non-allowable Legal	(3,416)	19	12
13	PAC Dues	(13,555)	20	13
14	Jury Duty Income	(12)	10	14
15	Supplemental Insurance	(1,201)	21	15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(136,865)		49

Aperion Care Forest Park, Llc

Report Period Beginning: ID# 0049247  
 Ending: 01/01/18  
12/31/18

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	<b>Total</b>		49

## STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary				2,560								2,560	1
2	Food Purchase	(1,383)		187									(1,196)	2
3	Housekeeping													3
4	Laundry									(4,623)			(4,623)	4
5	Heat and Other Utilities	(18,584)					1,548						(17,036)	5
6	Maintenance	(9,990)		3,308	5,100		3,350						1,768	6
7	Other (specify):*			308	4,103		574						4,985	7
8	<b>TOTAL General Services</b>	<b>(29,957)</b>		<b>3,803</b>	<b>11,763</b>		<b>5,472</b>			<b>(4,623)</b>			<b>(13,542)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(12)		18,434	(10,125)								8,297	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			1,874	6,145								8,019	15
16	<b>TOTAL Health Care and Programs</b>	<b>(12)</b>		<b>20,308</b>	<b>(3,980)</b>								<b>16,316</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(469,935)									(469,935)	17
18	Directors Fees													18
19	Professional Services	(3,416)		(33,143)	3,556	(426,776)	996		(10,053)				(468,836)	19
20	Fees, Subscriptions & Promotions	(59,221)		9,433	1,875	2,072	17						(45,824)	20
21	Clerical & General Office Expenses	(328,004)		56,086	4,644	172,796	3,096						(91,382)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			2,493	481	127							3,101	24
25	Other Admin. Staff Transportation			9,491	317	51							9,858	25
26	Insurance-Prop.Liab.Malpractice			3,028									3,028	26
27	Other (specify):*			18,111	445	19,016							37,572	27
28	<b>TOTAL General Administration</b>	<b>(390,641)</b>		<b>(404,436)</b>	<b>11,318</b>	<b>(232,714)</b>	<b>4,109</b>		<b>(10,053)</b>				<b>(1,022,417)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(420,610)</b>		<b>(380,324)</b>	<b>19,101</b>	<b>(232,714)</b>	<b>9,581</b>		<b>(10,053)</b>	<b>(4,623)</b>			<b>(1,019,642)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Capital Expense	PAGES	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	(174,781)		2,431	438	446	19,485						(151,981)	30
31	Amortization of Pre-Op. & Org.	(18,442)											(18,442)	31
32	Interest	(63,063)		11,605	22		5,640						(45,796)	32
33	Real Estate Taxes						2,081						2,081	33
34	Rent-Facility & Grounds						(30,000)						(30,000)	34
35	Rent-Equipment & Vehicles			2,826	485	501	1,532						5,344	35
36	Other (specify):*													36
37	<b>TOTAL Ownership</b>	<b>(256,286)</b>		<b>16,862</b>	<b>945</b>	<b>947</b>	<b>(1,262)</b>						<b>(238,794)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(107,126)					(107,126)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(51,318)			(9,450)								(60,768)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(51,318)</b>			<b>(9,450)</b>			<b>(107,126)</b>					<b>(167,894)</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> <b>(sum of lines 29, 37 &amp; 44)</b>	<b>(728,214)</b>		<b>(363,462)</b>	<b>10,596</b>	<b>(231,767)</b>	<b>8,319</b>	<b>(107,126)</b>	<b>(10,053)</b>	<b>(4,623)</b>			<b>(1,426,330)</b>	<b>45</b>

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning: 01/01/18

Ending: 12/31/18

**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
<a href="#">See 6 - Supplemental</a>		<a href="#">See 6 - Supplemental</a>		<a href="#">See 6 - Supplemental</a>		

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

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

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

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

Facility Name & ID Number Aperion Care Forest Park, Llc# 0049247Report Period Beginning 01/01/18Ending: 12/31/18

## VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	FOOD	\$		\$ 187	\$ 187	15
16	V	6	MAINTENANCE SALARY			3,024	3,024	16
17	V	6	REPAIRS & MAINTENANCE			284	284	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY			308	308	18
19	V	10	NURSING & MEDICAL RECORDS			5	5	19
20	V	10	SALARY- NURSE			18,429	18,429	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE			1,874	1,874	21
22	V	17	ADMINISTRATIVE SALARIES			88,679	88,679	22
23	V	19	PROFESSIONAL FEES			15,296	15,296	23
24	V	20	FEES, SUBSCRIPTIONS			9,433	9,433	24
25	V	21	CLERICAL SALARY			53,235	53,235	25
26	V	21	CLERICAL & GENERAL			2,851	2,851	26
27	V	24	SEMINARS			2,493	2,493	27
28	V	25	AUTO AND TRAVEL			9,491	9,491	28
29	V	26	INSURANCE			3,028	3,028	29
30	V	27	EMP. BEN.-GEN. ADMIN.			18,111	18,111	30
31	V	30	DEPRECIATION			2,431	2,431	31
32	V	32	INTEREST			11,605	11,605	32
33	V	35	AUTO LEASE			2,826	2,826	33
34	V	17	MANAGEMENT FEE	558,613	APERION CARE, INC.		(558,613)	34
35	V	19	HOME OFFICE	48,439	APERION CARE, INC.		(48,439)	35
36	V							36
37	V							37
38	V							38
39	Total		\$ 607,052			\$ 243,590	\$ * (363,462)	39

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

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning: 01/01/18

Ending: 12/31/18

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	DIETITIAN SALARY	\$	APERION CONSULTING, LLC	\$ 22,710	\$ 22,710	15
16	V	6	MAINTENANCY SALARY		APERION CONSULTING, LLC	14,471	14,471	16
17	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC	4,103	4,103	17
18	V	10	SALARY NURSE		APERION CONSULTING, LLC	54,922	54,922	18
19	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	6,145	6,145	19
20	V	19	PROFESSIONAL FEES		APERION CONSULTING, LLC	3,556	3,556	20
21	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC	1,875	1,875	21
22	V	21	CLERICAL & GENERAL		APERION CONSULTING, LLC	4,644	4,644	22
23	V	24	SEMINARS		APERION CONSULTING, LLC	481	481	23
24	V	25	AUTO AND TRAVEL		APERION CONSULTING, LLC	317	317	24
25	V	27	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	445	445	25
26	V	30	DEPRECIATION		APERION CONSULTING, LLC	438	438	26
27	V	32	INTEREST		APERION CONSULTING, LLC	22	22	27
28	V	35	AUTO LEASE		APERION CONSULTING, LLC	485	485	28
29	V							29
30	V							30
31	V							31
32	V	10	RN CONSULTING	65,047	APERION CONSULTING, LLC		(65,047)	32
33	V	01	DIETICIAN	20,150	APERION CONSULTING, LLC		(20,150)	33
34	V	06	PROJECT MANAGER	9,371	APERION CONSULTING, LLC		(9,371)	34
35	V	43	MARKETING	9,450	APERION CONSULTING, LLC		(9,450)	35
36	V							36
37	V							37
38	V							38
39	Total		\$ 104,018			\$ 114,614	\$ * 10,596	39

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

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning: 01/01/18

Ending: 12/31/18

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19		APERION FINANCIAL, LLC		9,171	\$	9,171	15
16	V	20		APERION FINANCIAL, LLC		2,072		2,072	16
17	V	21		APERION FINANCIAL, LLC		172,796		172,796	17
18	V	24		APERION FINANCIAL, LLC		127		127	18
19	V	25		APERION FINANCIAL, LLC		51		51	19
20	V	27		APERION FINANCIAL, LLC		19,016		19,016	20
21	V	30		APERION FINANCIAL, LLC		446		446	21
22	V	35		APERION FINANCIAL, LLC		501		501	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	19	435,947	APERION FINANCIAL, LLC				(435,947)	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 435,947			\$ 204,180	\$ *	(231,767)	39

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

Facility Name & ID Number

Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending:

12/31/18

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5 UTILITIES	\$	CHASE OFFICE,LLC		\$ 1,548	\$ 1,548	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		3,350	3,350	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		574	574	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		996	996	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		17	17	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		3,096	3,096	20
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		19,485	19,485	21
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		5,640	5,640	22
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		2,081	2,081	23
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		1,532	1,532	24
25	V	34 RENTAL INCOME	30,000	CHASE OFFICE,LLC			(30,000)	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		\$ 30,000			\$ 38,319	\$ * 8,319	39

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

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning: 01/01/18

Ending: 12/31/18

**VII. RELATED PARTIES (continued)**

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy Services	\$ 1,432,159	Renewal Rehab		\$ 1,325,033	\$ (107,126)	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			\$ 1,432,159			\$ 1,325,033	\$ * (107,126)	39

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

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning: 01/01/18

Ending: 12/31/18

**VII. RELATED PARTIES (continued)**

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Payroll Services	\$ 38,400	ProPay HR LLC		\$ 28,347	\$ (10,053)	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			\$ 38,400			\$ 28,347	\$ * (10,053)	39

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

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning: 01/01/18

Ending: 12/31/18

**VII. RELATED PARTIES (continued)**

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	04	Laundry Services	\$ 198,423	EcoBrite Linen		\$ 193,800	\$ (4,623)	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		\$ 198,423				\$ 193,800	\$ * (4,623)	39

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

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning: 01/01/18

Ending: 12/31/18

**VII. RELATED PARTIES (continued)**

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	26	Insurance	\$ 301,349	Aperion Incorporated Cell		\$ 301,349	\$	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			\$ 301,349			\$ 301,349	\$ *	39

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

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning: 01/01/18

Ending: 12/31/18

**VII. RELATED PARTIES (continued)**

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

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

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

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

Facility Name &amp; ID Number

Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending:

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## 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 Angola	Angola, IN	Interbuild Construction	Chicago	Bldg Improvements	1
2	Revocable Trust	47.75%	Aperion Care Bloomington	Bloomington	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	2
3	Yosef Meystel as the Trustee of the Declaration		Aperion Care Bridgeport	Bridgeport	Propay	Evanston	Payroll Services	3
4	of Trust of Yosef Meystel	47.75%	Aperion Care Burbank	Burbank	Renewal Rehab	Lincolnwood	Therapy Services	4
5	David Kleiner	1.00%	Aperion Care Cairo	Cairo	Aperion Care, Inc.	Lincolnwood	Corporate Manager	5
6	Mordechai Groner	1.00%	Aperion Care Capitol	Capitol	Aperion Consulting, Inc.	Lincolnwood	Consulting Co.	6
7	Isaac Scheiner Ugma Rachel Scheiner	1.00%	Aperion Care Chicago Heights	Chicago Heights	Aperion Financial, Inc.	Lincolnwood	Bookkeeping	7
8	Jacob Scheiner Ugma Ari Scheiner	0.50%	Aperion Care Demotte	Demotte, IN	Eco-Brite	Skokie	Laundry	8
9	Jacob Scheiner Ugma Dov Scheiner	0.50%	Aperion Care Dolton	Dolton	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10	Jacob Scheiner Ugma Nosson Scheiner	0.50%	Aperion Care Elgin	Elgin	Pointe Property, LLC	Boston, MA	Property Management	10
11			Aperion Care Evanston	Evanston	Aperion Estates Peru	Peru, IN	ALF	11
12			Aperion Care Fairfield	Fairfield	Aperion Care Demotte	Demotte, IN	ALF	12
13			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ALF	13
14			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	14
15			Aperion Care Galesburg	Galesburg	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	15
16			Aperion Care Hidden Lake	St. Louis, MO	San Antonio Property, LLC	San Antonio, TX	Building Co.	16
17			Aperion Care Highwood	Highwood	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	17
18			Aperion Care International	Chicago	Aperion Incorporated Cell	Burlington, VT	Insurance	18
19			Aperion Care Jacksonville	Jacksonville				19
20			Aperion Care Kokomo	Kokomo, IN				20
21			Aperion Care Litchfield	Litchfield				21
22			Aperion Care Marion	Marion, IN				22
23			Aperion Care Marseilles	Marseilles				23
24			Aperion Care Mascoutah	Mascoutah				24
25			Aperion Care Midlothian	Midlothian				25
26			Aperion Care Moline	East Moline				26
27			Aperion Care Morton Terrace	Morton				27
28			Aperion Care Morton Villa	Morton				28
29			Aperion Care Oak Lawn	Oak Lawn				29
30			Aperion Care Olney	Olney				30



Facility Name &amp; ID Number

Aperion Care Forest Park, Llc

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## 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	1.71	4.27%	Alloc. Salary	\$ 10,664	17-07	1	
2	Jay Meystel	Relative	Clerical	0.00%	See Attached	0.85	2.13%	Alloc. Salary	1,318	21-07	2	
3	Elisheva Adest	Relative	Clerical	0.00%	See Attached	0.66	2.83%	Alloc. Salary	528	21-07	3	
4	David Berkowitz	Relative	Administrative	0.00%	See Attached	1.71	4.27%	Alloc. Salary	10,664	17-07	4	
5	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.23	5.67%	Alloc. Salary	750	21-07	5	
6											6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 23,924		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:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,401,635	55	\$ 4,383	\$ 59,789	\$ 187	1
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	59,789	3,024	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	59,789	284	3
4	7	EMP. BEN.-GEN. SERV. & DIS	ACTUAL CENSUS	1,401,635	55	5,656	59,789	308	4
5	10	NURSING & MEDICAL RECO	ACTUAL CENSUS	1,401,635	55	128	59,789	5	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	59,789	18,429	6
7	15	PAYROLL TAXES/GROUP IN	ACTUAL CENSUS	1,401,635	55	42,957	59,789	1,874	7
8	17	ADMINISTRATIVE SALARIE	ACTUAL CENSUS	1,401,635	55	2,112,862	59,789	88,679	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	59,789	15,296	9
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	59,789	9,433	10
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	59,789	53,235	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	59,789	2,851	12
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	59,789	2,493	13
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	59,789	9,491	14
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	59,789	3,028	15
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	59,789	18,111	16
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	59,789	2,431	17
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	59,789	11,605	18
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	59,789	2,826	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 5,718,302	\$ 3,836,913		\$ 243,590	25

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

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Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	PATIENT DAYS	1,401,635	55	\$ 424,292	\$ 59,789	\$ 22,710	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	59,789	14,471	2
3	7	EMP. BEN.-GEN. SERV. & DIS	PATIENT DAYS	1,401,635	55	81,117	59,789	4,103	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	59,789	54,922	4
5	15	PAYROLL TAXES/GROUP IN	PATIENT DAYS	1,401,635	55	183,437	59,789	6,145	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360	59,789	3,556	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964	59,789	1,875	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	59,789	4,644	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275	59,789	481	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427	59,789	317	10
11	27	PAYROLL TAXES/GROUP IN	PATIENT DAYS	1,401,635	55	9,636	59,789	445	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275	59,789	438	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508	59,789	22	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374	59,789	485	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 2,920,744	\$ 2,458,073	\$ 114,614	25

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	215,001	59,789	9,171	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576	59,789	2,072	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	172,796	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987	59,789	127	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197	59,789	51	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805	59,789	19,016	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463	59,789	446	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738	59,789	501	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 4,817,960	\$ 4,033,980	\$ 204,180	25

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,401,635	55	\$ 36,284	\$ 59,789	\$ 1,548	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	59,789	3,350	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	59,789	574	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	59,789	996	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	59,789	17	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	59,789	3,096	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	59,789	19,485	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	59,789	5,640	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	59,789	2,081	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	59,789	1,532	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 898,317	\$	\$ 38,319	25

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Renewal Rehab  
 Street Address 7358 N. Lincoln Ave., Suite 160  
 City / State / Zip Code Lincolnwood, IL 60712  
 Phone Number ( 847) 938-8750  
 Fax Number ( 847) 410-9720

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	55	\$	\$		\$ 1,325,033	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				\$	\$		\$ 1,325,033	25

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 28,347	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				\$	\$		\$ 28,347	25

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization EcoBrite Linen  
 Street Address 3712 Jarvis Ave  
 City / State / Zip Code Skokie, IL 60076  
 Phone Number ( 847-582-4000  
 Fax Number ( )

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

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	4	Laundry Services	Direct		\$	\$		\$ 193,800	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				\$	\$		\$ 193,800	25

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Aperion Incorporated Cell  
 Street Address 30 Main Street, Suite 330  
 City / State / Zip Code Burlington, Vermont 05401  
 Phone Number ( )  
 Fax Number ( )

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	26	Insurance	Direct Allocation		\$	\$		\$ 301,349	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				\$	\$		\$ 301,349	25

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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



**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (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 2017 report.	\$	<u>488,707</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>598,559</u>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<u>109,852</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>596,478</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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>	\$	<u>293</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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	<u>706,623</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>435,134</u>	8
	2014	<u>468,034</u>	9
	2015	<u>480,683</u>	10
	2016	<u>488,707</u>	11
	2017	<u>596,478</u>	12

2018 Tax Accrual based on 2017 Tax Bills  
Allocated from Chase Office, LLC = \$2,081

<b>FOR BHF USE ONLY</b>			
13	FROM R. E. TAX STATEMENT FOR 2017	\$	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.**

# 2017 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 \_\_\_\_\_  
 TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

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

Enter the tax index number and real estate tax assessed for 2017 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2017.

	(A) <u>Tax Index Number</u>	(B) <u>Property Description</u>	(C) <u>Total Tax</u>	(D) <u>Tax Applicable to Nursing Home</u>
1.	<u>15-24-100-020-0000</u>	<u>Long Term Care Property</u>	\$ <u>596,478.00</u>	\$ <u>596,478.00</u>
2.	<u>10-27-307-027-0000</u>	<u>Home Office</u>	\$ <u>45,392.90</u>	\$ <u>1,936.31</u>
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
<b>TOTALS</b>			\$ <u><u>641,870.90</u></u>	\$ <u><u>598,414.31</u></u>

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? 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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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

**IMPORTANT NOTICE**

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

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

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

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

**2017 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Aperion Care Forest Park, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049247

CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_

TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

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

Enter the tax index number and real estate tax assessed for 2017 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2017.

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

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

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

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending:

12/31/18

**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:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1				\$	1
2	<u>Allocated from Chase Office LLC</u>			<u>2,649</u>	2
3	<b>TOTALS</b>			\$ <b>2,649</b>	3

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		2007		15,031		20	832	832	9,456	9
10	Various		2008		91,692		20	5,919	5,919	76,402	10
11	Various		2009		60,525		20	5,473	5,473	50,768	11
12	Various		2010		247,742		20	15,284	15,284	148,477	12
13	Various		2011		240,578		20	13,724	13,724	104,267	13
14	Various		2012		323,677		20	17,267	17,267	111,063	14
15	Various		2013		154,638		20	8,945	8,945	47,136	15
16	Various		2014		333,264		20	18,952	18,952	82,989	16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

See Page 12A, Line 70 for total

\*\*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:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	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
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57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	<b>Related Building Company (Pages 12F &amp; 12G)</b>								67
68	<b>Related Party Allocations (Pages 12H &amp; 12I)</b>		<b>152,065</b>	<b>10,096</b>		<b>7,023</b>	<b>(3,074)</b>	<b>17,288</b>	68
69	<b>Financial Statement Depreciation</b>			<b>436,255</b>			<b>(436,255)</b>		69
70	<b>TOTAL (lines 4 thru 69)</b>		<b>\$ 1,619,212</b>	<b>\$ 446,351</b>		<b>\$ 93,419</b>	<b>\$ (352,933)</b>	<b>\$ 647,846</b>	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:

01/01/18

Ending:

12/31/18**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 1,619,212	\$ 446,351		\$ 93,419	\$ (352,933)	\$ 647,846	1
2	3 Exhaust Fans For Each Oxygen Rm With Fresh Air Ducting	2015	8,900		20	445	445	1,780	2
3	Voip Cable Wiring	2015	5,120		20	256	256	981	3
4	Landscaping: Retaining Wall, Debris Removal, Drainage, Planting	2015	56,533		20	2,827	2,827	10,600	4
5	Lobby: Wallcovering, Ceramic Tile, Atrium: Ceramic Tile, 4Th Fl	2015	84,676		20	4,234	4,234	15,171	5
6	4Th Fl Corridor Nurses Station Countertop & Lobby Light Fixture	2015	25,789		20	1,289	1,289	4,621	6
7	Pump Motor And Relay Board	2015	4,906		20	245	245	879	7
8	Connect All Resident Rms & Nurses Stations To Phone Lines	2015	2,600		20	130	130	444	8
9	Chiller	2015	14,679		20	734	734	2,447	9
10	4Th Floor Dining Room Window Treatments	2015	4,393		20	220	220	750	10
11	Door Wander Control	2015	9,579		20	479	479	1,636	11
12	Reception Counter, 2Nd Floor 2-Tier Lockers	2015	6,781		20	339	339	1,074	12
13	2 Elevator Floors, Handrails, Walls & 2Nd Fl Guest Bath Plumbing	2015	49,796		20	2,490	2,490	7,677	13
14	Replace Laundry Exhaust Fan	2015	3,219		20	161	161	510	14
15	Atrium: Framing,Electrical,Lighting,Wallcovering,Tile,Fireplace	2015	103,434		20	5,172	5,172	19,825	15
16	3Rd Flr Shwr Rm: New Drywall,Floor & Wall Tile,Shower Fixture	2015	50,134		20	2,507	2,507	9,609	16
17	4Th Flr Lockers & Mds Office: New Tile, Custom Workstations	2015	10,430		20	522	522	1,999	17
18	Roof Patch Up	2015	4,550		20	228	228	720	18
19	Replace Elevator Motor & Door Board	2015	3,141		20	157	157	550	19
20	Repair Multiple Exhaust Fans	2015	4,661		20	233	233	757	20
21	Door And Latch For Chiller	2016	11,736		20	587	587	1,760	21
22	Excavation/Grave/Concrete - West & East Side Of Bldg	2016	5,400		20	270	270	743	22
23	Dialysis Center (98,000)-Demolition, Drywall, Paint, Floor...	2016	77,851		20	3,893	3,893	10,056	23
24	Cable For Camera	2016	5,611		20	281	281	701	24
25	Condenser Fan Motos & Blades On Chiller	2016	16,803		20	840	840	1,890	25
26	Replaced Bad Power Supply	2016	6,740		20	337	337	843	26
27	Installed New Valves For Chiller A/C And Boiler	2016	5,395		20	270	270	629	27
28	Replace Pump, Motor Assembly & Wire	2016	10,815		20	541	541	1,442	28
29	Kitchen Air Handler - Frozen Busted Coil	2016	2,982		20	149	149	447	29
30	Elevator Wander Guard Kit	2016	3,510		20	176	176	512	30
31	Data & Voice Cables - 4Th Floor Office	2017	3,659		20	183	183	366	31
32	Oxygen Room Replacement Doors	2017	4,530		20	227	227	434	32
33	Radiation Dampers, Insulation - Fire Dampers	2017	11,675		20	584	584	1,119	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,239,240	\$ 446,351		\$ 124,425	\$ (321,927)	\$ 750,818	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:

01/01/18

Ending:

12/31/18**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 2,239,240	\$ 446,351		\$ 124,425	\$ (321,927)	\$ 750,818	1
2	Doors, Lighting, Millwork, Plumbing, Walls - 2Nd Floor	2017	394,230		20	19,711	19,711	37,780	2
3	Repair Leak & Replace Parts - Chiller	2017	19,066		20	953	953	1,509	3
4	Wall Covering,Bumpers,Signs,Lighting,Cable,Cork Boards,Counte	2017	1,077,015		20	53,851	53,851	85,264	4
5	Install Cylinder For Elevator (53,100)	2017	53,048		20	2,652	2,652	3,094	5
6	Cable / Wiring - Phone Service	2017	4,710		20	236	236	275	6
7	Install New Roller Guides, Replace Door - Elevator	2017	6,371		20	319	319	611	7
8	Replace Main Breaker Assembly, Circuit Board - Elevator	2017	5,132		20	257	257	428	8
9	Install New Door Motor - Elevator	2017	3,073		20	154	154	256	9
10	Install New Edge Detector - Elevator	2017	3,409		20	170	170	284	10
11	Replace Motor For Air Cooler - Elevator	2017	3,612		20	181	181	301	11
12	Heating Coils - Rms 212, 211, 221, 224	2017	2,861		20	143	143	286	12
13	Hmv Board, Iox Board - Elevator	2017	5,472		20	274	274	296	13
14	Flushed & Cleaned Fresh Air Intake - Main A/C	2017	8,084		20	404	404	674	14
15	Flame Rod, Utc Comodule, Spark Ignition - Kitchen Heater	2017	4,411		20	221	221	386	15
16	New Motor - 4Th Floor Convectur Unit	2017	2,961		20	148	148	234	16
17	Boiler	2018	14,320		20	656	656	656	17
18	Repaired 2Nd Floor Therapy Room - Fire Damper/Flooring	2018	5,886		20	172	172	172	18
19	Solid Slate Starters On Elevator	2018	5,550		20	116	116	116	19
20	Compressor For Chiller	2018	35,172		20	220	220	220	20
21	Ot Gym - Electrical, Flooring, Millwork, Wall Surfaces	2018	200,565		20	9,510	9,510	9,510	21
22	Mechanical Door Repair	2018	3,870		20	194	194	194	22
23	A/C Repair In Room 305 + 318	2018	4,229		20	211	211	211	23
24	Furnish And Install Two New Solid State Starters On Three Contro	2018	3,885		20	194	194	194	24
25	Power Supply Replacement	2018	6,920		20	346	346	346	25
26	Kitchen Pump Repair	2018	2,731		20	137	137	137	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,115,823	\$ 446,351		\$ 215,854	\$ (230,497)	\$ 894,251	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:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 4,115,823	\$ 446,351		\$ 215,854	\$ (230,497)	\$ 894,251	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
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,115,823	\$ 446,351		\$ 215,854	\$ (230,497)	\$ 894,251	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:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 4,115,823	\$ 446,351		\$ 215,854	\$ (230,497)	\$ 894,251	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,115,823	\$ 446,351		\$ 215,854	\$ (230,497)	\$ 894,251	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:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

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

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

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

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

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

Facility Name & ID Number Aperion Care Forest Park, Llc

# 0049247

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Related Party</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	<b>Allocated from Chase Office LLC</b>	2016	23,838	611	20	611		1,477	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<b>Allocated from Aperion Care</b>	2010	1,271	204	20	64	(141)	508	9
10	<b>Allocated from Aperion Care</b>	2012	360	28	20	18	(10)	108	10
11	<b>Allocated from Aperion Care</b>	2013	153	17	20	8	(10)	38	11
12									12
13	<b>Allocated from Chase Office LLC</b>	2018	108		20	5	5	5	13
14	<b>Allocated from Chase Office LLC</b>	2017	5,518	391	20	276	(115)	552	14
15	<b>Allocated from Chase Office LLC</b>	2016	120,816	8,845	20	6,041	(2,804)	14,599	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 152,065	\$ 10,096		\$ 7,023	\$ (3,074)	\$ 17,288	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:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12H, Carried Forward</b>		\$ 152,065	\$ 10,096		\$ 7,023	\$ (3,074)	\$ 17,288	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 152,065	\$ 10,096		\$ 7,023	\$ (3,074)	\$ 17,288	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:

01/01/18

Ending:

12/31/18

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	\$ 517,534	\$ 11,716	\$ 55,509	\$ 43,793	10	\$ 290,698	71
72	Current Year Purchases	81,524	601	12,418	11,817	10	12,418	72
73	Fully Depreciated Assets	209,442				10	209,442	73
74								74
75	TOTALS	\$ 808,500	\$ 12,317	\$ 67,927	\$ 55,610		\$ 512,558	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	1900	\$ 1,427	\$ 216	\$ 285	\$ 69	5	\$ 926	76
77		Allocated from Aperion Consulti	1900	1,041	172	208	37	5	833	77
78										78
79										79
80	TOTALS			\$ 2,468	\$ 388	\$ 494	\$ 106		\$ 1,759	80

E. Summary of Care-Related Assets

	1	2		
	Reference	Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,929,439	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 459,056	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 284,275	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (174,781)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,408,569	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	4th Floor Resident Rooms	\$ 13,300	92
93	4th Floor Dining Room and Resident Room	91,331	93
94			94
95		\$ 104,631	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>1,859,450</u>			3
4	Additions						4
5							5
6							6
7	<b>TOTAL</b>	<b>232</b>		\$ <b>1,859,450</b>			<b>7</b>

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>/2019</u>	\$ _____
13.	<u>/2020</u>	\$ _____
14.	<u>/2021</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: \$ 16,415 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>2,826</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>485</u>	18
19					19
20					20
21	<b>TOTAL</b>		\$ _____	\$ <b>3,311</b>	<b>21</b>

\* 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><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

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

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

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

	Service	1 Schedule V Line & Column Reference	2		4	5		6	7	8			
			Staff Units of Service	3 Cost		Outside Practitioner (other than consultant)					Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)
						Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 602,254	\$		\$ 602,254	1			
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			210,328			210,328	2			
3	Licensed Recreational Therapist		hrs							3			
4	Licensed Physical Therapist	39 - 03	hrs			620,125			620,125	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				496,685		496,685	9			
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10			
11	Academic Education		hrs							11			
12	Other (specify): _____									12			
13	Other (specify): _____					293,111	82,350		375,461	13			
14	TOTAL			\$		\$ 1,725,818	\$ 579,035		\$ 2,304,853	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: 01/01/18

Ending:

12/31/18

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 4,288	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	3,021,230		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	234,090		6
7	Other Prepaid Expenses	256,927		7
8	Accounts Receivable (owners or related parties)	5,182		8
9	Other(specify): <u>See Attached Schedule</u>	542,664		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 4,064,381	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	3,456,801		15
16	Equipment, at Historical Cost	719,690		16
17	Accumulated Depreciation (book methods)	(2,198,343)		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>	15,662,584		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 17,640,732	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 21,705,113	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 2,683,644	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,116,483		29
30	Accrued Salaries Payable	628,676		30
31	Accrued Taxes Payable (excluding real estate taxes)	29,499		31
32	Accrued Real Estate Taxes(Sch.IX-B)	596,478		32
33	Accrued Interest Payable	10,715		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	55,332		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 6,120,827	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>	17,245,577		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 17,245,577	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 23,366,404	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (1,661,291)	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 21,705,113	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ 629,314	1
2	Restatements (describe):		2
3	<u>Prior Year Bad Debt</u>	(350,241)	3
4	<u>Rounding</u>	7	4
5			5
6	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ 279,080	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(1,926,871)	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	(13,500)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (1,940,371)	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ (1,661,291)	24 *

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

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

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 17,846,757	1
2	Discounts and Allowances for all Levels	(2,062,868)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 15,783,889	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	348,753	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 348,753	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	18,107	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	1,147	19
20	Radiology and X-Ray	4,677	20
21	Other Medical Services	4,041	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 27,972	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	63,063	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 63,063	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	1,973	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,973	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 16,225,650	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,115,364	31
32	Health Care	5,917,259	32
33	General Administration	4,131,652	33
<b>B. Capital Expense</b>			
34	Ownership	3,184,937	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	2,365,621	35
36	Provider Participation Fee	437,688	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 18,152,521	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(1,926,871)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (1,926,871)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 3,140,190	44
45	Private Pay - Net Inpatient Revenue	941,425	45
46	Medicare - Net Inpatient Revenue	4,973,063	46
47	Other-(specify) <u>Insurance</u>	1,145,536	47
48	Other-(specify) <u>Managed Care</u>	5,583,675	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 15,783,889	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:

**01/01/18**

Ending:

**12/31/18**

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,720	1,811	\$ 106,395	\$ 58.75	1
2	Assistant Director of Nursing	1,856	1,902	76,588	40.27	2
3	Registered Nurses	26,566	28,762	1,029,282	35.79	3
4	Licensed Practical Nurses	48,812	52,886	1,741,407	32.93	4
5	CNAs & Orderlies	93,766	100,895	1,612,425	15.98	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	13,516	15,108	228,729	15.14	8
9	Activity Director	1,816	2,000	48,587	24.29	9
10	Activity Assistants	13,451	14,808	210,859	14.24	10
11	Social Service Workers	10,080	10,840	255,601	23.58	11
12	Dietician					12
13	Food Service Supervisor	3,873	4,017	87,728	21.84	13
14	Head Cook	4,951	5,248	73,436	13.99	14
15	Cook Helpers/Assistants	20,432	22,533	287,172	12.74	15
16	Dishwashers					16
17	Maintenance Workers	3,740	3,991	88,031	22.06	17
18	Housekeepers	2,874	3,126	38,667	12.37	18
19	Laundry					19
20	Administrator	1,952	2,000	147,307	73.65	20
21	Assistant Administrator	2,320	2,487	68,679	27.62	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,086	10,735	226,549	21.10	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	1,936	2,000	37,767	18.88	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	263,747	285,149	\$ 6,365,209 *	\$ 22.32	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 19,990	01-03	35
36	Medical Director	248	56,500	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	65,047	10-03	38
39	Pharmacist Consultant	2,101	15,053	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	48	2,592	11-03	44
45	Social Service Consultant	32	1,953	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	2,429	\$ 161,135		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	8	\$ 520	10-03	50
51	Licensed Practical Nurses	40	1,816	10-03	51
52	Certified Nurse Assistants/Aides	1,014	27,893	10-03	52
53	TOTAL (lines 50 - 52)	1,062	\$ 30,229		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		
Harris LaDon	Administrator	0	\$ 147,307	Workers' Compensation Insurance	\$ 208,032	IDPH License Fee	\$		
Ninio Isaac	Asst Administrator	0	14,116	Unemployment Compensation Insurance	40,789	Advertising: Employee Recruitment	1,157		
Charles Harper	Asst Administrator	0	19,481	FICA Taxes	477,878	Health Care Worker Background Check	1,007		
Iliana Barajas-Moran	Admin in Training	0	35,083	Employee Health Insurance	166,819	(Indicate # of checks performed <u>101</u> )			
				Employee Meals	2,146	<u>Patient Background Checks</u>	<u>594</u>		
				Illinois Municipal Retirement Fund (IMRF)*		<u>Dues</u>	<u>43,571</u>		
				<u>Union Pension Fund</u>	<u>37,282</u>	<u>Subscriptions</u>	<u>8,051</u>		
				<u>401K Expense</u>	<u>2,610</u>	<u>Licenses and permits</u>	<u>1,993</u>		
				<u>Employee Physicals</u>	<u>960</u>	<u>Allocated from Aperion Care</u>	<u>9,433</u>		
				<u>Employee Benefits - Other</u>	<u>63,043</u>	<u>See Supplemental Schedule</u>	<u>3,964</u>		
						Less: Public Relations Expense	( )		
						Non-allowable advertising	( )		
						Yellow page advertising	( )		
<b>TOTAL (agree to Schedule V, line 17, col. 1)</b>			<b>\$ 215,987</b>	<b>TOTAL (agree to Schedule V, line 22, col.8)</b>	<b>\$ 999,559</b>	<b>TOTAL (agree to Sch. V, line 20, col. 8)</b>	<b>\$ 75,118</b>		
<b>B. Administrative - Other</b>				<b>E. Schedule of Non-Cash Compensation Paid to Owners or Employees</b>				<b>G. Schedule of Travel and Seminar**</b>	
Description			Amount	Description	Line #	Amount	Description	Amount	
<u>Aperion Care - Mgmt Fees</u>			<u>\$ 558,613</u>			\$	Out-of-State Travel	\$	
							In-State Travel		
<b>TOTAL (agree to Schedule V, line 17, col. 3)</b>			<b>\$ 558,613</b>	<b>TOTAL</b>		<b>\$</b>	<b>Seminar Expense</b>	<b>6,035</b>	
<b>C. Professional Services</b>								<b>Allocated from Aperion Care</b>	
Vendor/Payee	Type		Amount					<b>Allocated from Aperion Consulting</b>	
<u>See Attachment</u>	<u>Legal Services</u>		<u>\$ 16,476</u>					<b>See Supplemental Schedule</b>	
<u>Ability Network Inc</u>	<u>Healthcare Software</u>		<u>6,073</u>					<b>Entertainment Expense</b>	
<u>Aperion Care Inc</u>	<u>Data Processing</u>		<u>29,407</u>					( )	
<u>COMS Interactive</u>	<u>Care Management Software</u>		<u>11,098</u>					(agree to Sch. V, line 24, col. 8)	
<u>Creative Technology Solutions</u>	<u>IT Consulting</u>		<u>15,907</u>					<b>TOTAL</b>	
<u>DGTELL LLC</u>	<u>Surveillance</u>		<u>1,720</u>					<b>\$ 9,136</b>	
<u>PointClickCare Technologies Inc.</u>	<u>EMR / Billing Software</u>		<u>53,331</u>						
<u>Aperion Care</u>	<u>Home Office Expense</u>		<u>48,439</u>						
<u>Aperion Financial</u>	<u>Home Office Expense</u>		<u>435,947</u>						
<u>Propay HR</u>	<u>Payroll Processing</u>		<u>38,400</u>						
<u>Marcum LLP</u>	<u>Accounting Fees</u>		<u>23,690</u>						
<u>See Supplemental Schedule</u>			<u>44,957</u>						
<b>TOTAL (agree to Schedule V, line 19, column 3)</b>			<b>\$ 725,445</b>						
<b>(For legal fee disclosure, see page 39 of instructions)</b>									

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name & ID Number Aperion Care Forest Park, Llc# 0049247Report Period Beginning: 01/01/18Ending: 12/31/18**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. HCCI - \$27,109
- (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. \$ 42,050 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. \$ 437,688  
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. \$ 2,146 Has any meal income been offset against related costs? Yes 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.