

Facility Name & ID Number Forest City Rehab & Nursing Center

0052803 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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 | 99 | Skilled (SNF) | 99 | 36,135 | 1 |
| 2 | | Skilled Pediatric (SNF/PED) | | | 2 |
| 3 | 114 | Intermediate (ICF) | 114 | 41,610 | 3 |
| 4 | | Intermediate/DD | | | 4 |
| 5 | | Sheltered Care (SC) | | | 5 |
| 6 | | ICF/DD 16 or Less | | | 6 |
| 7 | 213 | TOTALS | 213 | 77,745 | 7 |

B. Census-For the entire report period.

| | 1 Level of Care | 2 3 4 5 Patient Days by Level of Care and Primary Source of Payment | | | | |
|----|--------------------|--|------------------|------------|------------|----|
| | | 2 Medicaid Recipient | 3 Private Pay | 4 Other | 5 Total | |
| 8 | SNF | 18,584 | 144 | 2,859 | 21,587 | 8 |
| 9 | SNF/PED | | | | | 9 |
| 10 | ICF | 41,571 | 320 | 3,537 | 45,428 | 10 |
| 11 | ICF/DD | | | | | 11 |
| 12 | SC | | | | | 12 |
| 13 | DD 16 OR LESS | | | | | 13 |
| 14 | TOTALS | 60,155 | 464 | 6,396 | 67,015 | 14 |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.20%

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 6/1/2014

J. Was the facility purchased or leased after January 1, 1978?
YES Date 8/24/2017 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 99 and days of care provided 2,859

Medicare Intermediary CGS

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 Forest City Rehab & Nursing Center # 0052803 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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

| | Operating Expenses | Costs Per General Ledger | | | | Reclass-ification 5 | Reclassified Total 6 | Adjust-ments 7 | Adjusted Total 8 | FOR BHF USE ONLY | |
|-----|--|--------------------------|---------------|------------|------------|------------------------|----------------------------|-------------------|------------------------|------------------|-----|
| | | Salary/Wage 1 | Supplies 2 | Other 3 | Total 4 | | | | | 9 | 10 |
| | A. General Services | | | | | | | | | | |
| 1 | Dietary | 303,422 | 45,576 | 11,163 | 360,161 | | 360,161 | | 360,161 | | 1 |
| 2 | Food Purchase | | 318,575 | | 318,575 | | 318,575 | (3,093) | 315,482 | | 2 |
| 3 | Housekeeping | 266,049 | 29,977 | | 296,026 | | 296,026 | 4,481 | 300,507 | | 3 |
| 4 | Laundry | 76,723 | 13,658 | | 90,381 | | 90,381 | | 90,381 | | 4 |
| 5 | Heat and Other Utilities | | | 174,749 | 174,749 | | 174,749 | (12,150) | 162,599 | | 5 |
| 6 | Maintenance | 52,801 | | 79,939 | 132,740 | | 132,740 | 4,204 | 136,944 | | 6 |
| 7 | Other (specify):* | | | | | | | | | | 7 |
| 8 | TOTAL General Services | 698,995 | 407,786 | 265,851 | 1,372,632 | | 1,372,632 | (6,558) | 1,366,074 | | 8 |
| | B. Health Care and Programs | | | | | | | | | | |
| 9 | Medical Director | | | 7,200 | 7,200 | | 7,200 | | 7,200 | | 9 |
| 10 | Nursing and Medical Records | 2,485,051 | 52,250 | 176,344 | 2,713,645 | | 2,713,645 | (150,903) | 2,562,742 | | 10 |
| 10a | Therapy | 45,412 | | | 45,412 | | 45,412 | | 45,412 | | 10a |
| 11 | Activities | 138,081 | 8,700 | 2,812 | 149,593 | | 149,593 | | 149,593 | | 11 |
| 12 | Social Services | 361,660 | | 1,502 | 363,162 | | 363,162 | | 363,162 | | 12 |
| 13 | CNA Training | | | | | | | | | | 13 |
| 14 | Program Transportation | | | 45 | 45 | | 45 | | 45 | | 14 |
| 15 | Other (specify):* | | | | | | | 3,003 | 3,003 | | 15 |
| 16 | TOTAL Health Care and Programs | 3,030,204 | 60,950 | 187,903 | 3,279,057 | | 3,279,057 | (147,900) | 3,131,157 | | 16 |
| | C. General Administration | | | | | | | | | | |
| 17 | Administrative | 121,144 | | 591,600 | 712,744 | | 712,744 | (296,229) | 416,515 | | 17 |
| 18 | Directors Fees | | | | | | | | | | 18 |
| 19 | Professional Services | | | 100,486 | 100,486 | | 100,486 | 1,325 | 101,811 | | 19 |
| 20 | Dues, Fees, Subscriptions & Promotions | | | 55,609 | 55,609 | | 55,609 | (18,902) | 36,707 | | 20 |
| 21 | Clerical & General Office Expenses | 97,821 | | 169,196 | 267,017 | | 267,017 | 80,627 | 347,644 | | 21 |
| 22 | Employee Benefits & Payroll Taxes | | | 532,822 | 532,822 | | 532,822 | | 532,822 | | 22 |
| 23 | Inservice Training & Education | | | | | | | | | | 23 |
| 24 | Travel and Seminar | | | 2,087 | 2,087 | | 2,087 | 7,695 | 9,782 | | 24 |
| 25 | Other Admin. Staff Transportation | | | 3,001 | 3,001 | | 3,001 | 3,085 | 6,086 | | 25 |
| 26 | Insurance-Prop.Liab.Malpractice | | | 222,700 | 222,700 | | 222,700 | 842 | 223,542 | | 26 |
| 27 | Other (specify):* | | | | | | | 65,734 | 65,734 | | 27 |
| 28 | TOTAL General Administration | 218,965 | | 1,677,501 | 1,896,466 | | 1,896,466 | (155,823) | 1,740,643 | | 28 |
| 29 | TOTAL Operating Expense (sum of lines 8, 16 & 28) | 3,948,164 | 468,736 | 2,131,255 | 6,548,155 | | 6,548,155 | (310,281) | 6,237,874 | | 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.

Forest City Rehab & Nursing Center
Travel Detail
12/31/2018

| Account Number | Date | Employee | Function | Description | |
|----------------|------------|------------------------------------|-------------|--------------------------|----------|
| 8600.6 | 12/31/2018 | William Capps | Maintenance | Mileage within Illinois | 800.00 |
| 8600.6 | 12/31/2018 | Stacy Abbott | Admissions | Mileage within Illinois | 84.78 |
| 8600.6 | 12/31/2018 | Various Van Drivers (Act, SS, A&G) | A&G | Exxon Mobil- Gas for Van | 2,115.99 |
| | 12/31/2018 | Allocated From Saba HC | | | 3,085.00 |
| <hr/> | | | | | |
| | | Total | | | 6,085.77 |

Facility Name & ID Number Forest City Rehab & Nursing Center

#0052803

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

V. COST CENTER EXPENSES (continued)

| | Capital Expense | Cost Per General Ledger | | | | Reclass-ification | Reclassified Total | Adjust-ments | Adjusted Total | FOR BHF USE ONLY | | |
|----|---|-------------------------|----------|-----------|-----------|-------------------|--------------------|--------------|----------------|------------------|----|----|
| | | Salary/Wage | Supplies | Other | Total | | | | | 9 | 10 | |
| | D. Ownership | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | | |
| 30 | Depreciation | | | | | | | 625,632 | 625,632 | | | 30 |
| 31 | Amortization of Pre-Op. & Org. | | | | | | | | | | | 31 |
| 32 | Interest | | | 10,596 | 10,596 | | 10,596 | 834,187 | 844,783 | | | 32 |
| 33 | Real Estate Taxes | | | 125,070 | 125,070 | | 125,070 | 6,271 | 131,341 | | | 33 |
| 34 | Rent-Facility & Grounds | | | 1,123,000 | 1,123,000 | | 1,123,000 | (1,098,701) | 24,299 | | | 34 |
| 35 | Rent-Equipment & Vehicles | | | 7,551 | 7,551 | | 7,551 | | 7,551 | | | 35 |
| 36 | Other (specify):* | | | | | | | | | | | 36 |
| 37 | TOTAL Ownership | | | 1,266,217 | 1,266,217 | | 1,266,217 | 367,389 | 1,633,606 | | | 37 |
| | Ancillary Expense | | | | | | | | | | | |
| | E. Special Cost Centers | | | | | | | | | | | |
| 38 | Medically Necessary Transportation | | | | | | | | | | | 38 |
| 39 | Ancillary Service Centers | | 133,385 | 417,916 | 551,301 | | 551,301 | | 551,301 | | | 39 |
| 40 | Barber and Beauty Shops | | | | | | | | | | | 40 |
| 41 | Coffee and Gift Shops | | | | | | | | | | | 41 |
| 42 | Provider Participation Fee | | | 505,735 | 505,735 | | 505,735 | | 505,735 | | | 42 |
| 43 | Other (specify):* | | | 9,223 | 9,223 | | 9,223 | (9,223) | | | | 43 |
| 44 | TOTAL Special Cost Centers | | 133,385 | 932,874 | 1,066,259 | | 1,066,259 | (9,223) | 1,057,036 | | | 44 |
| 45 | GRAND TOTAL COST (sum of lines 29, 37 & 44) | 3,948,164 | 602,121 | 4,330,346 | 8,880,631 | | 8,880,631 | 47,885 | 8,928,516 | | | 45 |

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

Forest City Rehab & Nursing Center

ID# 0052803

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

| 1 | Medicare Sequestration | \$ (28,025) | 21 | 1 |
|----|--------------------------------|-------------|----|----|
| 2 | Vending Income | (5,344) | 02 | 2 |
| 3 | Marketing | (9,223) | 43 | 3 |
| 4 | Bank Charges | (9,141) | 21 | 4 |
| 5 | Miscellaneous Income | (2,656) | 21 | 5 |
| 6 | PAC Dues | (17,161) | 20 | 6 |
| 7 | Building Co- Professional Fees | (8,950) | 19 | 7 |
| 8 | Building Co- Bank Fees | (271) | 21 | 8 |
| 9 | Medical Record Income | (100) | 10 | 9 |
| 10 | Non-Allowable Legal | (1,152) | 19 | 10 |
| 11 | | | | 11 |
| 12 | | | | 12 |
| 13 | | | | 13 |
| 14 | | | | 14 |
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| 44 | | | | 44 |
| 45 | | | | 45 |
| 46 | | | | 46 |
| 47 | | | | 47 |
| 48 | | | | 48 |
| 49 | Total | (82,023) | | 49 |

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Forest City Rehab & Nursing Center# 0052803

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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

| | Operating Expenses | PAGES | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | SUMMARY | |
|-----|---|------------------|--------------|----------------|------------|------------------|----------|----------|----------|----------|----------|----------|-------------------|-----------|
| | A. General Services | 5 & 5A | 6 | 6A | 6B | 6C | 6D | 6E | 6F | 6G | 6H | 6I | TOTALS | |
| | | | | | | | | | | | | | (to Sch V, col.7) | |
| 1 | Dietary | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 2 | Food Purchase | (5,366) | 0 | 2,273 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,093) | 2 |
| 3 | Housekeeping | 0 | 0 | 4,481 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,481 | 3 |
| 4 | Laundry | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 5 | Heat and Other Utilities | (14,996) | 0 | 2,846 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (12,150) | 5 |
| 6 | Maintenance | 0 | 0 | 4,204 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,204 | 6 |
| 7 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 8 | TOTAL General Services | (20,362) | 0 | 13,804 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (6,558) | 8 |
| | B. Health Care and Programs | | | | | | | | | | | | | |
| 9 | Medical Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 10 | Nursing and Medical Records | (100) | 0 | 0 | 0 | (150,803) | 0 | 0 | 0 | 0 | 0 | 0 | (150,903) | 10 |
| 10a | Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10a |
| 11 | Activities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 12 | Social Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 13 | CNA Training | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| 14 | Program Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 15 | Other (specify):* | 0 | 0 | 0 | 0 | 3,003 | 0 | 0 | 0 | 0 | 0 | 0 | 3,003 | 15 |
| 16 | TOTAL Health Care and Programs | (100) | 0 | 0 | 0 | (147,800) | 0 | 0 | 0 | 0 | 0 | 0 | (147,900) | 16 |
| | C. General Administration | | | | | | | | | | | | | |
| 17 | Administrative | 0 | 0 | (103,138) | 0 | (193,091) | 0 | 0 | 0 | 0 | 0 | 0 | (296,229) | 17 |
| 18 | Directors Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 19 | Professional Services | (10,102) | 8,950 | 1,751 | 157 | 569 | 0 | 0 | 0 | 0 | 0 | 0 | 1,325 | 19 |
| 20 | Fees, Subscriptions & Promotions | (19,361) | 0 | 447 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (18,902) | 20 |
| 21 | Clerical & General Office Expenses | (121,656) | 271 | 158,719 | 0 | 43,293 | 0 | 0 | 0 | 0 | 0 | 0 | 80,627 | 21 |
| 22 | Employee Benefits & Payroll Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22 |
| 23 | Inservice Training & Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 24 | Travel and Seminar | 0 | 0 | 994 | 0 | 6,701 | 0 | 0 | 0 | 0 | 0 | 0 | 7,695 | 24 |
| 25 | Other Admin. Staff Transportation | 0 | 0 | 0 | 0 | 3,085 | 0 | 0 | 0 | 0 | 0 | 0 | 3,085 | 25 |
| 26 | Insurance-Prop.Liab.Malpractice | 0 | 0 | 842 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 842 | 26 |
| 27 | Other (specify):* | 0 | 0 | 38,285 | 0 | 27,449 | 0 | 0 | 0 | 0 | 0 | 0 | 65,734 | 27 |
| 28 | TOTAL General Administration | (151,119) | 9,221 | 97,900 | 169 | (111,994) | 0 | 0 | 0 | 0 | 0 | 0 | (155,823) | 28 |
| 29 | TOTAL Operating Expense (sum of lines 8,16 & 28) | (171,581) | 9,221 | 111,704 | 169 | (259,794) | 0 | 0 | 0 | 0 | 0 | 0 | (310,281) | 29 |

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Forest City Rehab & Nursing Center # 0052803 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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 TOTALS | |
|----|--|----------------|------------------|----------------|----------------|------------------|----------|----------|----------|----------|----------|----------|-------------------|-----------|
| | D. Ownership | 5 & 5A | 6 | 6A | 6B | 6C | 6D | 6E | 6F | 6G | 6H | 6I | (to Sch V, col.7) | |
| 30 | Depreciation | 625,632 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 625,632 | 30 |
| 31 | Amortization of Pre-Op. & Org. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31 |
| 32 | Interest | (4,720) | 836,077 | 0 | 2,830 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 834,187 | 32 |
| 33 | Real Estate Taxes | 0 | 0 | 0 | 6,271 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,271 | 33 |
| 34 | Rent-Facility & Grounds | 0 | (1,123,000) | 35,586 | (11,287) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,098,701) | 34 |
| 35 | Rent-Equipment & Vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 |
| 36 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36 |
| 37 | TOTAL Ownership | 620,912 | (286,923) | 35,586 | (2,186) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 367,389 | 37 |
| | Ancillary Expense | | | | | | | | | | | | | |
| | E. Special Cost Centers | | | | | | | | | | | | | |
| 38 | Medically Necessary Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38 |
| 39 | Ancillary Service Centers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 |
| 40 | Barber and Beauty Shops | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40 |
| 41 | Coffee and Gift Shops | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41 |
| 42 | Provider Participation Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42 |
| 43 | Other (specify):* | (9,223) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (9,223) | 43 |
| 44 | TOTAL Special Cost Centers | (9,223) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (9,223) | 44 |
| 45 | GRAND TOTAL COST (sum of lines 29, 37 & 44) | 440,108 | (277,702) | 147,290 | (2,017) | (259,794) | 0 | 0 | 0 | 0 | 0 | 0 | 47,885 | 45 |

VII. RELATED PARTIES

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

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

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

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

| 1 | 2 | 3 Cost Per General Ledger | 4 | 5 Cost to Related Organization | 6 | 7 | 8 Difference: Adjustments for Related Organization Costs (7 minus 4) | |
|------------|-------|---------------------------|--------------|---|----------------------|--|--|----|
| Schedule V | Line | Item | Amount | Name of Related Organization | Percent of Ownership | Operating Cost of Related Organization | | |
| 1 | V | 34 Rental Income | \$ 1,123,000 | Forest City Rehab & Nursing Center Realty LLC | 100.00% | \$ | (1,123,000) | 1 |
| 2 | V | 32 Interest Expense | | Forest City Rehab & Nursing Center Realty LLC | 100.00% | 836,077 | 836,077 | 2 |
| 3 | V | 19 Professional Fees | | Forest City Rehab & Nursing Center Realty LLC | 100.00% | 8,950 | 8,950 | 3 |
| 4 | V | 33 Real Estate Taxes | 125,078 | Forest City Rehab & Nursing Center Realty LLC | 100.00% | 125,078 | | 4 |
| 5 | V | 21 Bank Charges | | Forest City Rehab & Nursing Center Realty LLC | 100.00% | 271 | 271 | 5 |
| 6 | V | | | | | | | 6 |
| 7 | V | | | | | | | 7 |
| 8 | V | | | | | | | 8 |
| 9 | V | | | | | | | 9 |
| 10 | V | | | | | | | 10 |
| 11 | V | | | | | | | 11 |
| 12 | V | | | | | | | 12 |
| 13 | V | | | | | | | 13 |
| 14 | Total | | \$ 1,248,078 | | | \$ 970,376 | \$ * (277,702) | 14 |

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

VII. RELATED PARTIES (continued)

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

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

| 1 | 2 | 3 Cost Per General Ledger | 4 | 5 Cost to Related Organization | 6 | 7 | 8 Difference: | | |
|------------|-------|-----------------------------------|------------|---|----------------------|--|--|-----------|----|
| Schedule V | Line | Item | Amount | Name of Related Organization | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) | | |
| 15 | V | 02 Food | \$ | Premier Healthcare & Financial Services | 100.00% | \$ 2,273 | \$ | 2,273 | 15 |
| 16 | V | 03 Housekeeping | | Premier Healthcare & Financial Services | 100.00% | 4,481 | | 4,481 | 16 |
| 17 | V | 05 Utilities | | Premier Healthcare & Financial Services | 100.00% | 2,846 | | 2,846 | 17 |
| 18 | V | 06 Repairs & Maintenance | | Premier Healthcare & Financial Services | 100.00% | 4,204 | | 4,204 | 18 |
| 19 | V | 17 Administrative Expenses | | Premier Healthcare & Financial Services | 100.00% | 94,062 | | 94,062 | 19 |
| 20 | V | 19 Professional Fees | | Premier Healthcare & Financial Services | 100.00% | 1,751 | | 1,751 | 20 |
| 21 | V | 20 Dues & Subscriptions | | Premier Healthcare & Financial Services | 100.00% | 447 | | 447 | 21 |
| 22 | V | 21 Clerical & General Salaries | | Premier Healthcare & Financial Services | 100.00% | 150,207 | | 150,207 | 22 |
| 23 | V | 21 Clerical & General Other Costs | | Premier Healthcare & Financial Services | 100.00% | 8,512 | | 8,512 | 23 |
| 24 | V | 24 Seminar & Education | | Premier Healthcare & Financial Services | 100.00% | 994 | | 994 | 24 |
| 25 | V | 26 Insurance | | Premier Healthcare & Financial Services | 100.00% | 842 | | 842 | 25 |
| 26 | V | 27 Employee Benefits | | Premier Healthcare & Financial Services | 100.00% | 38,285 | | 38,285 | 26 |
| 27 | V | 34 Rent Expense | | Premier Healthcare & Financial Services | 100.00% | 35,586 | | 35,586 | 27 |
| 28 | V | 17 Consulting Fees | 197,200 | Premier Healthcare & Financial Services | 100.00% | | | (197,200) | 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 | | \$ 197,200 | | | \$ 344,490 | \$ * | 147,290 | 39 |

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

VII. RELATED PARTIES (continued)

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

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

| 1 | 2 | 3 Cost Per General Ledger | 4 | 5 Cost to Related Organization | 6 | 7 | 8 Difference: | | |
|------------|-------|---------------------------|-----------|--------------------------------|----------------------|--|--|----------|----|
| Schedule V | Line | Item | Amount | Name of Related Organization | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) | | |
| 15 | V | 19 Professional Fees | \$ | Premier HC Real Estate LLC | 100.00% | \$ 157 | \$ | 157 | 15 |
| 16 | V | 20 Dues & Subscriptions | | Premier HC Real Estate LLC | 100.00% | 12 | | 12 | 16 |
| 17 | V | 32 Interest Expense | | Premier HC Real Estate LLC | 100.00% | 2,830 | | 2,830 | 17 |
| 18 | V | 33 Real Estate Taxes | | Premier HC Real Estate LLC | 100.00% | 6,271 | | 6,271 | 18 |
| 19 | V | 34 Rental Income | 11,287 | Premier HC Real Estate LLC | 100.00% | | | (11,287) | 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 | | \$ 11,287 | | | \$ 9,270 | \$ * | (2,017) | 39 |

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

VII. RELATED PARTIES (continued)

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

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

| 1 | 2 | 3 Cost Per General Ledger | 4 | 5 Cost to Related Organization | 6 | 7 | 8 Difference: |
|------------|-------|------------------------------|------------|--------------------------------|----------------------|--|--|
| Schedule V | Line | Item | Amount | Name of Related Organization | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |
| 15 | V | 10 Nursing Salary | \$ 162,585 | Saba Healthcare | 100.00% | \$ 11,782 | \$ (150,803) |
| 16 | V | 15 Nursing Employee Benefits | | Saba Healthcare | 100.00% | 3,003 | 3,003 |
| 17 | V | 17 Admin Salary- Related | | Saba Healthcare | 100.00% | 165,962 | 165,962 |
| 18 | V | 17 Admin Salary- Non Related | | Saba Healthcare | 100.00% | 35,347 | 35,347 |
| 19 | V | 19 Professional Fees | | Saba Healthcare | 100.00% | 569 | 569 |
| 20 | V | 21 Admin & General Expenses | | Saba Healthcare | 100.00% | 2,259 | 2,259 |
| 21 | V | 21 Admin & General Salary | | Saba Healthcare | 100.00% | 41,034 | 41,034 |
| 22 | V | 24 Seminar & Education | | Saba Healthcare | 100.00% | 6,701 | 6,701 |
| 23 | V | 25 Auto & Travel | | Saba Healthcare | 100.00% | 3,085 | 3,085 |
| 24 | V | 27 Employee Benefits- Admin | | Saba Healthcare | 100.00% | 27,449 | 27,449 |
| 25 | V | 17 Consulting Fees | 394,400 | Saba Healthcare | 100.00% | | (394,400) |
| 26 | V | | | | | | |
| 27 | V | | | | | | |
| 28 | V | | | | | | |
| 29 | V | | | | | | |
| 30 | V | | | | | | |
| 31 | V | | | | | | |
| 32 | V | | | | | | |
| 33 | V | | | | | | |
| 34 | V | | | | | | |
| 35 | V | | | | | | |
| 36 | V | | | | | | |
| 37 | V | | | | | | |
| 38 | V | | | | | | |
| 39 | Total | | \$ 556,985 | | | \$ 297,191 | \$ * (259,794) |

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

VII. RELATED PARTIES (continued)

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

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

| 1 | 2 | 3 Cost Per General Ledger | 4 | 5 Cost to Related Organization | 6 | 7 | 8 Difference: | |
|------------|--------------|---------------------------|--------|--------------------------------|----------------------|--|--|------|
| Schedule V | Line | Item | Amount | Name of Related Organization | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) | |
| 15 | V | | \$ | | | \$ | \$ | 15 |
| 16 | V | | | | | | | 16 |
| 17 | V | | | | | | | 17 |
| 18 | V | | | | | | | 18 |
| 19 | V | | | | | | | 19 |
| 20 | V | | | | | | | 20 |
| 21 | V | | | | | | | 21 |
| 22 | V | | | | | | | 22 |
| 23 | V | | | | | | | 23 |
| 24 | V | | | | | | | 24 |
| 25 | V | | | | | | | 25 |
| 26 | V | | | | | | | 26 |
| 27 | V | | | | | | | 27 |
| 28 | V | | | | | | | 28 |
| 29 | V | | | | | | | 29 |
| 30 | V | | | | | | | 30 |
| 31 | V | | | | | | | 31 |
| 32 | V | | | | | | | 32 |
| 33 | V | | | | | | | 33 |
| 34 | V | | | | | | | 34 |
| 35 | V | | | | | | | 35 |
| 36 | V | | | | | | | 36 |
| 37 | V | | | | | | | 37 |
| 38 | V | | | | | | | 38 |
| 39 | Total | | \$ | | | \$ | 0 | \$ * |

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

Facility Name & ID Number Forest City Rehab & Nursing Center # 0052803 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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 | Shimon Webster | Member | Administrative | 9.68% | See Attached | 6.27 | 15.68% | Alloc Salary | \$ 31,354 | 17-7 | 1 |
| 2 | Yeruchom Levovitz | Member | Administrative | 8.28% | See Attached | 6.27 | 15.68% | Alloc Salary | 31,354 | 17-7 | 2 |
| 3 | Kevin Chankin | Member | Administrative | 2.35% | See Attached | 6.27 | 15.68% | Alloc Salary | 31,354 | 17-7 | 3 |
| 4 | Moshe Blonder | Member | Administrative | 14.00% | See Attached | 13.47 | 33.66% | Alloc Pymt | 67,327 | 17-7 | 4 |
| 5 | Aaron Singer | Member | Administrative | 14.00% | See Attached | 13.47 | 33.66% | Alloc Pymt | 67,327 | 17-7 | 5 |
| 6 | Jake Singer | Relative | Administrative | 0.00% | See Attached | 13.47 | 33.66% | Alloc Salary | 31,307 | 17-7 | 6 |
| 7 | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | 8 |
| 9 | | | | | | | | | | | 9 |
| 10 | | | | | | | | | | | 10 |
| 11 | | | | | | | | | | | 11 |
| 12 | As necessary, the amounts reported above have been adjusted to reflect only HFS allowable costs | | | | | | | | | | 12 |
| 13 | | | | | | | | TOTAL | \$ 260,023 | | 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 Forest City Rehab & Nursing Center

0052803

Report Period Beginning:

01/01/2018

Ending: 2/31/2018

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 Forest City Rehab & Nursing Center

0052803

Report Period Beginning:

01/01/2018

Ending: 2/31/2018

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 Premier HC & Financial Services
 Street Address 8131 Monticello
 City / State / Zip Code Skokie, IL 60076
 Phone Number (773) 945-1000
 Fax Number (773) 751-2027

| 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 | 02 | Food | Resident Days | 427,478 | 10 | \$ 14,500 | \$ 67,015 | \$ 2,273 | 1 |
| 2 | 03 | Housekeeping | Resident Days | 427,478 | 10 | 28,586 | 67,015 | 4,481 | 2 |
| 3 | 05 | Utilities | Resident Days | 427,478 | 10 | 18,155 | 67,015 | 2,846 | 3 |
| 4 | 06 | Repairs & Maintenance | Resident Days | 427,478 | 10 | 26,817 | 67,015 | 4,204 | 4 |
| 5 | 17 | Administrative Expenses | Resident Days | 427,478 | 10 | 600,000 | 600,000 | 94,061 | 5 |
| 6 | 19 | Professional Fees | Resident Days | 427,478 | 10 | 11,167 | 67,015 | 1,751 | 6 |
| 7 | 20 | Dues & Subscriptions | Resident Days | 427,478 | 10 | 2,851 | 67,015 | 447 | 7 |
| 8 | 21 | Clerical & General Salaries | Resident Days | 427,478 | 10 | 958,147 | 958,147 | 150,207 | 8 |
| 9 | 21 | Clerical & General Other Costs | Resident Days | 427,478 | 10 | 54,299 | 67,015 | 8,512 | 9 |
| 10 | 24 | Seminar & Education | Resident Days | 427,478 | 10 | 6,339 | 67,015 | 994 | 10 |
| 11 | 26 | Insurance | Resident Days | 427,478 | 10 | 5,376 | 67,015 | 843 | 11 |
| 12 | 27 | Employee Benefits | Resident Days | 427,478 | 10 | 244,216 | 67,015 | 38,285 | 12 |
| 13 | 34 | Rent Expense | Resident Days | 427,478 | 10 | 227,000 | 67,015 | 35,586 | 13 |
| 14 | | | | | | | | | 14 |
| 15 | | | | | | | | | 15 |
| 16 | | | | | | | | | 16 |
| 17 | | | | | | | | | 17 |
| 18 | | | | | | | | | 18 |
| 19 | | | | | | | | | 19 |
| 20 | | | | | | | | | 20 |
| 21 | | | | | | | | | 21 |
| 22 | | | | | | | | | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | TOTALS | | | | | \$ 2,197,453 | \$ 1,558,147 | \$ 344,490 | 25 |

Facility Name & ID Number Forest City Rehab & Nursing Center

0052803

Report Period Beginning:

01/01/2018

Ending: 2/31/2018

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

Premier HC Real Estate

Street Address

8131 Monticello

City / State / Zip Code

Skokie, IL 60076

Phone Number

(773) 945-1000

Fax Number

(773) 751-2027

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|---------------------------|--------|--|---------------|--|-------------------------------------|---|----------------|---------------------------------|----|
| Schedule V Line Reference | Item | Unit of Allocation (i.e.,Days, Direct Cost, Square Feet) | Total Units | Number of Subunits Being Allocated Among | Total Indirect Cost Being Allocated | Amount of Salary Cost Contained in Column 6 | Facility Units | Allocation (col.8/col.4)x col.6 | |
| 1 | 19 | Professional Fees | Resident Days | 427,478 | 10 | \$ 1,000 | \$ 67,015 | \$ 157 | 1 |
| 2 | 20 | Dues & Subscriptions | Resident Days | 427,478 | 10 | 75 | 67,015 | 12 | 2 |
| 3 | 32 | Interest Expense | Resident Days | 427,478 | 10 | 18,053 | 67,015 | 2,830 | 3 |
| 4 | 33 | Real Estate Taxes | Resident Days | 427,478 | 10 | 40,000 | 67,015 | 6,271 | 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 | | | | | \$ 59,128 | \$ | \$ 9,270 | 25 |

Facility Name & ID Number Forest City Rehab & Nursing Center

0052803

Report Period Beginning:

01/01/2018

Ending: 2/31/2018

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 Saba Healthcare
 Street Address 3515 Howard Street, Suite 1001
 City / State / Zip Code Skokie, IL 60076
 Phone Number (847) 383-9104
 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 | 10 | Nursing Salary | Resident Days | 199,072 | 5 | \$ 35,000 | \$ 35,000 | 67,015 | \$ 11,782 | 1 |
| 2 | 15 | Nursing Employee Benefits | Resident Days | 199,072 | 5 | 8,921 | | 67,015 | 3,003 | 2 |
| 3 | 17 | Admin Salary- Related | Resident Days | 199,072 | 5 | 493,000 | 93,000 | 67,015 | 165,962 | 3 |
| 4 | 17 | Admin Salary- Non Related | Resident Days | 199,072 | 5 | 105,000 | 105,000 | 67,015 | 35,347 | 4 |
| 5 | 19 | Professional Fees | Resident Days | 199,072 | 5 | 1,689 | | 67,015 | 569 | 5 |
| 6 | 21 | Admin & General Expenses | Resident Days | 199,072 | 5 | 6,710 | | 67,015 | 2,259 | 6 |
| 7 | 21 | Admin & General Salary | Resident Days | 199,072 | 5 | 121,894 | 121,894 | 67,015 | 41,034 | 7 |
| 8 | 24 | Seminar & Education | Resident Days | 199,072 | 5 | 19,907 | | 67,015 | 6,701 | 8 |
| 9 | 25 | Auto & Travel | Resident Days | 199,072 | 5 | 9,165 | | 67,015 | 3,085 | 9 |
| 10 | 27 | Employee Benefits- Admin | Resident Days | 199,072 | 5 | 81,540 | | 67,015 | 27,449 | 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 | | | | | \$ 882,827 | \$ 354,894 | | \$ 297,191 | 25 |

Facility Name & ID Number Forest City Rehab & Nursing Center

0052803

Report Period Beginning:

01/01/2018

Ending: 2/31/2018

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 Forest City Rehab & Nursing Center

0052803

Report Period Beginning: 01/01/2018

Ending: 2/31/2018

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

Forest City Rehab & Nursing Center

0052803

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

| 1 | Name of Lender | 2 | | 3 | 4 | 5 | 6 | | 7 | 8 | 9 | 10 | | | | | | |
|-------------------------------------|----------------------------|-----------|----|----------------|---|---|-----------------|--------------------------|---|---|------------|----|--------------|----------------|---------|---------------|--------------------------|-----------------------------------|
| | | Related** | | | | | Purpose of Loan | Monthly Payment Required | | | | | Date of Note | Amount of Note | | Maturity Date | Interest Rate (4 Digits) | Reporting Period Interest Expense |
| | | YES | NO | | | | | | | | | | | Original | Balance | | | |
| A. Directly Facility Related | | | | | | | | | | | | | | | | | | |
| Long-Term | | | | | | | | | | | | | | | | | | |
| 1 | MB Financial Bank | | X | Mortgage | | | \$ 12,750,000 | \$ 12,419,533 | | | \$ 836,077 | 1 | | | | | | |
| 2 | | | | | | | | | | | | 2 | | | | | | |
| 3 | | | | | | | | | | | | 3 | | | | | | |
| 4 | | | | | | | | | | | | 4 | | | | | | |
| 5 | | | | | | | | | | | | 5 | | | | | | |
| Working Capital | | | | | | | | | | | | | | | | | | |
| 6 | MB Financial Bank | | X | Line of Credit | | | | | | | 10,001 | 6 | | | | | | |
| 7 | Allocated From Premier RE | | X | | | | | | | | 2,830 | 7 | | | | | | |
| 8 | | | | | | | | | | | | 8 | | | | | | |
| 9 | TOTAL Facility Related | | | | | | \$ 12,750,000 | \$ 12,419,533 | | | \$ 848,908 | 9 | | | | | | |
| B. Non-Facility Related* | | | | | | | | | | | | | | | | | | |
| 10 | Interest Income | | X | | | | | | | | (4,720) | 10 | | | | | | |
| 11 | Other Misc Interest | | X | | | | | | | | 595 | 11 | | | | | | |
| 12 | | | | | | | | | | | | 12 | | | | | | |
| 13 | | | | | | | | | | | | 13 | | | | | | |
| 14 | TOTAL Non-Facility Related | | | | | | \$ | \$ | | | \$ (4,125) | 14 | | | | | | |
| 15 | TOTALS (line 9+line14) | | | | | | \$ 12,750,000 | \$ 12,419,533 | | | \$ 844,783 | 15 | | | | | | |

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

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

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

Facility Name & ID Number Forest City Rehab & Nursing Center

0052803

Report Period Beginning:

01/01/2018 Ending:

12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 58,808 B. General Construction Type: Exterior Brick Frame Number of Stories 2

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

If so, please complete the following:

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

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

XI. OWNERSHIP COSTS:

A. Land.

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and a final column for counts. Row 1: 1, Use, Square Feet, Year Acquired, \$, 1. Row 2: 2, Allocated From Premier RE, Square Feet, Year Acquired, \$ 2,979, 2. Row 3: 3, TOTALS, Square Feet, Year Acquired, \$ 2,979, 3.

XI. OWNERSHIP COSTS (continued)

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

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | |
|----|---------------------------|------------------|---------------|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| | Beds* | FOR BHF USE ONLY | Year Acquired | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 4 | 213 | | 2017 | 1977 | \$ 13,405,346 | \$ | 39 | \$ 343,727 | \$ 343,727 | \$ 687,454 | 4 |
| 5 | | | | | | | | | | | 5 |
| 6 | | | | | | | | | | | 6 |
| 7 | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | 8 |
| | Improvement Type** | | | | | | | | | | |
| 9 | Various | | 2014 | | 92,334 | | 20 | 4,617 | 4,617 | 16,443 | 9 |
| 10 | | | | | | | | | | | 10 |
| 11 | | | | | | | | | | | 11 |
| 12 | | | | | | | | | | | 12 |
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| 34 | | | | | | | | | | | 34 |
| 35 | | | | | | | | | | | 35 |
| 36 | | | | | | | | | | | 36 |

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

| 1 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|--------------------|-------------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 37 | | \$ | \$ | | \$ | \$ | \$ | 37 |
| 38 | | | | | | | | 38 |
| 39 | | | | | | | | 39 |
| 40 | | | | | | | | 40 |
| 41 | | | | | | | | 41 |
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| 64 | | | | | | | | 64 |
| 65 | | | | | | | | 65 |
| 66 | | | | | | | | 66 |
| 67 | | | | | | | | 67 |
| 68 | | | | | | | | 68 |
| 69 | | | | | | | | 69 |
| 70 | TOTAL (lines 4 thru 69) | \$ 13,497,680 | \$ | | \$ 348,344 | \$ 348,344 | \$ 703,897 | 70 |

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

XI. OWNERSHIP COSTS (continued)

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|--------------------|--|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|---|----|
| Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | | |
| 1 | Totals from Page 12A, Carried Forward | \$ 13,497,680 | \$ | | \$ 348,344 | \$ 348,344 | \$ 703,897 | | 1 |
| 2 | Elevator- New Cylinder, Pistons, Protective Covering, Oil Line | 2015 24,500 | | 20 | 1,225 | 1,225 | 5,513 | | 2 |
| 3 | Bathroom/Therapy- Piping, Door, Framing, Plumbing Repair | 2015 6,780 | | 20 | 339 | 339 | 1,299 | | 3 |
| 4 | Water Heater with New 20 Gallon Holding Tank | 2015 21,657 | | 20 | 1,083 | 1,083 | 3,339 | | 4 |
| 5 | Compressor Replacement on Freezer | 2015 3,116 | | 20 | 156 | 156 | 571 | | 5 |
| 6 | Dumpster Enclosure/Fencing with Gates, Steel Frames, 4 inch Pos | 2017 5,500 | | 20 | 275 | 275 | 581 | | 6 |
| 7 | Replaced Heat Exchanger, Collector Box, and Inducer Fan for He | 2017 2,592 | | 20 | 130 | 130 | 260 | | 7 |
| 8 | Replacement of 100 gallon water heater with piping | 2018 7,700 | | 20 | 385 | 385 | 385 | | 8 |
| 9 | Replaced jetter hose and drain pipe for kitchen | 2018 12,000 | | 20 | 600 | 600 | 600 | | 9 |
| 10 | Piping/backflow preventor/valve for cold water entering building | 2018 7,000 | | 20 | 350 | 350 | 350 | | 10 |
| 11 | | | | | | | | | 11 |
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| 32 | | | | | | | | | 32 |
| 33 | | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | \$ 13,588,525 | \$ | | \$ 352,886 | \$ 352,886 | \$ 716,794 | | 34 |

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

XI. OWNERSHIP COSTS (continued)

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

| 1 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|--------------------|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 1 | | \$ 13,588,525 | \$ | | \$ 352,886 | \$ 352,886 | \$ 716,794 | 1 |
| 2 | | | | | | | | 2 |
| 3 | | | | | | | | 3 |
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| 31 | | | | | | | | 31 |
| 32 | | | | | | | | 32 |
| 33 | | | | | | | | 33 |
| 34 | | \$ 13,588,525 | \$ | | \$ 352,886 | \$ 352,886 | \$ 716,794 | 34 |

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

XI. OWNERSHIP COSTS (continued)

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

| 1 | Improvement Type** | 3 Year Constructed | 4 Cost | 5 Current Book Depreciation | 6 Life in Years | 7 Straight Line Depreciation | 8 Adjustments | 9 Accumulated Depreciation | |
|----|---------------------------------------|--------------------------|---------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 1 | Totals from Page 12C, Carried Forward | | \$ 13,588,525 | \$ | | \$ 352,886 | \$ 352,886 | \$ 716,794 | 1 |
| 2 | p | | | | | | | | 2 |
| 3 | | | | | | | | | 3 |
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| 32 | | | | | | | | | 32 |
| 33 | | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 13,588,525 | \$ | | \$ 352,886 | \$ 352,886 | \$ 716,794 | 34 |

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

XI. OWNERSHIP COSTS (continued)

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

| 1 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|--------------------|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 1 | | \$ 13,588,525 | \$ | | \$ 352,886 | \$ 352,886 | \$ 716,794 | 1 |
| 2 | | | | | | | | 2 |
| 3 | | | | | | | | 3 |
| 4 | | | | | | | | 4 |
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| 31 | | | | | | | | 31 |
| 32 | | | | | | | | 32 |
| 33 | | | | | | | | 33 |
| 34 | | \$ 13,588,525 | \$ | | \$ 352,886 | \$ 352,886 | \$ 716,794 | 34 |

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

XI. OWNERSHIP COSTS (continued)

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

| 1 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|--------------------|-------------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 1 | | \$ 13,588,525 | \$ | | \$ 352,886 | \$ 352,886 | \$ 716,794 | 1 |
| 2 | | | | | | | | 2 |
| 3 | | | | | | | | 3 |
| 4 | | | | | | | | 4 |
| 5 | | | | | | | | 5 |
| 6 | | | | | | | | 6 |
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| 32 | | | | | | | | 32 |
| 33 | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | \$ 13,588,525 | \$ | | \$ 352,886 | \$ 352,886 | \$ 716,794 | 34 |

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

XI. OWNERSHIP COSTS (continued)

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

| 1 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|--------------------|-------------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 1 | | \$ 13,588,525 | \$ | | \$ 352,886 | \$ 352,886 | \$ 716,794 | 1 |
| 2 | | | | | | | | 2 |
| 3 | | | | | | | | 3 |
| 4 | | | | | | | | 4 |
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| 32 | | | | | | | | 32 |
| 33 | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | \$ 13,588,525 | \$ | | \$ 352,886 | \$ 352,886 | \$ 716,794 | 34 |

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

XI. OWNERSHIP COSTS (continued)

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

| 1 | Improvement Type** | 3 Year Constructed | 4 Cost | 5 Current Book Depreciation | 6 Life in Years | 7 Straight Line Depreciation | 8 Adjustments | 9 Accumulated Depreciation | |
|----|--|--------------------------|---------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 1 | Totals from Page 12G, Carried Forward | | \$ 13,588,525 | \$ | | \$ 352,886 | \$ 352,886 | \$ 716,794 | 1 |
| 2 | Related Party Building Allocations | | | | | | | | 2 |
| 3 | Allocated From Premier Real Estate | 2011 | 58,382 | | 35 | 1,668 | 1,668 | 13,344 | 3 |
| 4 | Allocated From Premier Real Estate | 2012 | 7,433 | | 35 | 212 | 212 | 1,487 | 4 |
| 5 | | | | | | | | | 5 |
| 6 | | | | | | | | | 6 |
| 7 | | | | | | | | | 7 |
| 8 | Related Party Leasehold Improvement Allocations | | | | | | | | 8 |
| 9 | Allocated From Premier HC & Financial | 2012 | 1,325 | | 20 | 66 | 66 | 464 | 9 |
| 10 | Allocated From Premier HC & Financial | 2016 | 3,104 | | 20 | 155 | 155 | 466 | 10 |
| 11 | | | | | | | | | 11 |
| 12 | | | | | | | | | 12 |
| 13 | Allocated From Premier Real Estate | 2011 | 103,835 | | 20 | 5,192 | 5,192 | 41,534 | 13 |
| 14 | Allocated From Premier Real Estate | 2012 | 3,010 | | 20 | 150 | 150 | 1,053 | 14 |
| 15 | | | | | | | | | 15 |
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| 31 | | | | | | | | | 31 |
| 32 | | | | | | | | | 32 |
| 33 | | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 13,765,614 | \$ | | \$ 360,329 | \$ 360,329 | \$ 775,142 | 34 |

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

XI. OWNERSHIP COSTS (continued)

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

| 1 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|--------------------|-------------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 1 | | \$ 13,765,614 | \$ | | \$ 360,329 | \$ 360,329 | \$ 775,142 | 1 |
| 2 | | | | | | | | 2 |
| 3 | | | | | | | | 3 |
| 4 | | | | | | | | 4 |
| 5 | | | | | | | | 5 |
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| 32 | | | | | | | | 32 |
| 33 | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | \$ 13,765,614 | \$ | | \$ 360,329 | \$ 360,329 | \$ 775,142 | 34 |

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

XI. OWNERSHIP COSTS (continued)

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

| | Category of Equipment | 1 Cost | Current Book Depreciation 2 | Straight Line Depreciation 3 | 4 Adjustments | Component Life 5 | Accumulated Depreciation 6 | |
|----|--------------------------|--------------|--------------------------------|---------------------------------|------------------|---------------------|-------------------------------|----|
| 71 | Purchased in Prior Years | \$ 2,653,036 | \$ | \$ 265,304 | \$ 265,304 | | \$ 559,714 | 71 |
| 72 | Current Year Purchases | | | | | | | 72 |
| 73 | Fully Depreciated Assets | | | | | | | 73 |
| 74 | | | | | | | | 74 |
| 75 | TOTALS | \$ 2,653,036 | \$ | \$ 265,304 | \$ 265,304 | | \$ 559,714 | 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 | | | | \$ | \$ | \$ | \$ | | \$ | 76 |
| 77 | | | | | | | | | | 77 |
| 78 | | | | | | | | | | 78 |
| 79 | | | | | | | | | | 79 |
| 80 | TOTALS | | | \$ | \$ | \$ | \$ | | \$ | 80 |

E. Summary of Care-Related Assets

| | | 1 Reference | 2 Amount | |
|----|----------------------------|--|---------------|-------|
| 81 | Total Historical Cost | (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable) | \$ 16,421,629 | 81 |
| 82 | Current Book Depreciation | (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable) | \$ | 82 |
| 83 | Straight Line Depreciation | (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable) | \$ 625,632 | 83 ** |
| 84 | Adjustments | (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable) | \$ 625,632 | 84 |
| 85 | Accumulated Depreciation | (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable) | \$ 1,334,856 | 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 | Facility Construction | \$ 63,594 | 92 |
| 93 | | | 93 |
| 94 | | | 94 |
| 95 | | \$ 63,594 | 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.

Forest City Rehab & Nursing Center
12/31/2018
Moveable Equipment

| Prior Year Equipment | Cost | Book Depreciation | Straight Line Depreciation | Adjustment | Accumulated Depreciation |
|------------------------------------|------------------|-------------------|----------------------------|----------------|--------------------------|
| Forest City Rehab & Nursing Center | 37,563 | | 3,756 | 3,756 | 13,971 |
| Premier Healthcare & Financial | 11,530 | | 1,153 | 1,153 | 7,563 |
| Premier Real Estate | 34,289 | | 3,429 | 3,429 | 24,249 |
| Forest City Realty | 2,569,654 | | 256,965 | 256,965 | 513,931 |
| Total | 2,653,036 | - | 265,304 | 265,304 | 559,714 |

| Current Year Equipment | Cost | Book Depreciation | Straight Line Depreciation | Adjustment | Accumulated Depreciation |
|------------------------------------|----------|-------------------|----------------------------|------------|--------------------------|
| Forest City Rehab & Nursing Center | | | | | |
| Premier Healthcare & Financial | | | | | |
| Premier Real Estate | | | | | |
| Forest City Realty | | | | | |
| Total | - | - | - | - | - |

| Fully Depreciated Equipment | Cost | Book Depreciation | Straight Line Depreciation | Adjustment | Accumulated Depreciation |
|------------------------------------|----------|-------------------|----------------------------|------------|--------------------------|
| Forest City Rehab & Nursing Center | | | | | |
| Premier Healthcare & Financial | | | | | |
| Premier Real Estate | | | | | |
| Forest City Realty | | | | | |
| Total | - | - | - | - | - |

| Total Equipment | Cost | Book Depreciation | Straight Line Depreciation | Adjustment | Accumulated Depreciation |
|------------------------------------|------------------|-------------------|----------------------------|----------------|--------------------------|
| Forest City Rehab & Nursing Center | 37,563 | - | 3,756 | 3,756 | 13,971 |
| Premier Healthcare & Financial | 11,530 | - | 1,153 | 1,153 | 7,563 |
| Premier Real Estate | 34,289 | - | 3,429 | 3,429 | 24,249 |
| Forest City Realty | 2,569,654 | - | 256,965 | 256,965 | 513,931 |
| Total | 2,653,036 | - | 265,304 | 265,304 | 559,714 |

Facility Name & ID Number Forest City Rehab & Nursing Center

0052803

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

| | | 1 Year Constructed | 2 Number of Beds | 3 Original Lease Date | 4 Rental Amount | 5 Total Years of Lease | 6 Total Years Renewal Option* | |
|---|---------------------------|--------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-------------------------------------|---|
| 3 | Original Building: | | | | \$ | | | 3 |
| 4 | Additions | | | | | | | 4 |
| 5 | | | | | | | | 5 |
| 6 | Allocated From Premier HC | | | | 24,299 | | | 6 |
| 7 | TOTAL | | | | \$ 24,299 | | | 7 |

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

| | | |
|--|--------------------|-------------|
| | Fiscal Year Ending | Annual Rent |
|--|--------------------|-------------|

| | | |
|-----|-------------|----------|
| 12. | _____ /2019 | \$ _____ |
| 13. | _____ /2020 | \$ _____ |
| 14. | _____ /2021 | \$ _____ |

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: \$ 7,551 Description: _____

(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 | | | \$ | \$ | 17 |
| 18 | | | | | 18 |
| 19 | | | | | 19 |
| 20 | | | | | 20 |
| 21 | TOTAL | | \$ | \$ | 21 |

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

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

| | |
|-------------------------|---|
| FACILITY NAME | Forest City Rehab & Nursing Center |
| FACILITY NUMBER | 0052803 |
| REPORT BEGINNING | 01/01/2018 |
| REPORT ENDING | 12/31/2018 |

SUPPLEMENTAL SCHEDULE DETAILING EQUIPMENT RENTAL

EQUIPMENT RENTAL

| <u>DESCRIPTION</u> | <u>AMOUNT</u> |
|--------------------|---------------|
| ICE MACHINE | 3,010 |
| WATER SOFTENER | 1,200 |
| COPIER | 3,341 |
| | |
| <u>TOTAL</u> | <u>7,551</u> |

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

| | Service | Schedule V Line & Column Reference | Staff | | Outside Practitioner (other than consultant) | | Supplies (Actual or Allocated) | Total Units (Column 2 + 4) | Total Cost (Col. 3 + 5 + 6) | |
|----|--|--|---------------------|------|---|------------|--------------------------------------|-------------------------------|--------------------------------|----|
| | | | Units of Service | Cost | Units | Cost | | | | |
| | | | | | | | | | | |
| 1 | Licensed Occupational Therapist | | hrs | \$ | | \$ 179,629 | \$ | | \$ 179,629 | 1 |
| 2 | Licensed Speech and Language Development Therapist | | hrs | | | 63,928 | | | 63,928 | 2 |
| 3 | Licensed Recreational Therapist | | hrs | | | | | | | 3 |
| 4 | Licensed Physical Therapist | | hrs | | | 170,661 | | | 170,661 | 4 |
| 5 | Physician Care | | visits | | | | | | | 5 |
| 6 | Dental Care | | visits | | | | | | | 6 |
| 7 | Work Related Program | | hrs | | | | | | | 7 |
| 8 | Habilitation | | hrs | | | | | | | 8 |
| 9 | Pharmacy | | # of prescripts | | | | 41,644 | | 41,644 | 9 |
| 10 | Psychological Services (Evaluation and Diagnosis/ Behavior Modification) | | hrs | | | | | | | 10 |
| 11 | Academic Education | | hrs | | | | | | | 11 |
| 12 | Other (specify): _____ | | | | | | | | | 12 |
| 13 | Other (specify): <u>See Attached</u> | | | | | 3,697 | 91,741 | | 95,438 | 13 |
| 14 | TOTAL | | | \$ | | \$ 417,915 | \$ 133,385 | | \$ 551,300 | 14 |

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

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

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

| | | 1 | 2 | |
|----|---|--------------|----------------------|----|
| | | Operating | After Consolidation* | |
| | A. Current Assets | | | |
| 1 | Cash on Hand and in Banks | \$ 23,625 | \$ 66,408 | 1 |
| 2 | Cash-Patient Deposits | | | 2 |
| 3 | Accounts & Short-Term Notes Receivable-Patients (less allowance) | 961,582 | 961,582 | 3 |
| 4 | Supply Inventory (priced at) | | | 4 |
| 5 | Short-Term Investments | | | 5 |
| 6 | Prepaid Insurance | 120,940 | 120,940 | 6 |
| 7 | Other Prepaid Expenses | | | 7 |
| 8 | Accounts Receivable (owners or related parties) | | | 8 |
| 9 | Other(specify): <u>See Attached</u> | 64,323 | 126,756 | 9 |
| 10 | TOTAL Current Assets (sum of lines 1 thru 9) | \$ 1,170,470 | \$ 1,275,686 | 10 |
| | B. Long-Term Assets | | | |
| 11 | Long-Term Notes Receivable | | | 11 |
| 12 | Long-Term Investments | | | 12 |
| 13 | Land | | 2,407,090 | 13 |
| 14 | Buildings, at Historical Cost | | 10,283,472 | 14 |
| 15 | Leasehold Improvements, at Historical Cost | 171,285 | 587,306 | 15 |
| 16 | Equipment, at Historical Cost | 29,253 | 2,961,264 | 16 |
| 17 | Accumulated Depreciation (book methods) | (54,977) | (440,263) | 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</u> | 1,271,143 | 1,469,310 | 23 |
| 24 | TOTAL Long-Term Assets (sum of lines 11 thru 23) | \$ 1,416,704 | \$ 17,268,180 | 24 |
| 25 | TOTAL ASSETS (sum of lines 10 and 24) | \$ 2,587,174 | \$ 18,543,865 | 25 |

| | | 1 | 2 | |
|----|--|--------------|----------------------|----|
| | | Operating | After Consolidation* | |
| | C. Current Liabilities | | | |
| 26 | Accounts Payable | \$ 311,995 | \$ 311,995 | 26 |
| 27 | Officer's Accounts Payable | | | 27 |
| 28 | Accounts Payable-Patient Deposits | | | 28 |
| 29 | Short-Term Notes Payable | | | 29 |
| 30 | Accrued Salaries Payable | 345,634 | 345,634 | 30 |
| 31 | Accrued Taxes Payable (excluding real estate taxes) | 2,052 | 2,052 | 31 |
| 32 | Accrued Real Estate Taxes(Sch.IX-B) | | 81,292 | 32 |
| 33 | Accrued Interest Payable | | | 33 |
| 34 | Deferred Compensation | | | 34 |
| 35 | Federal and State Income Taxes | | | 35 |
| | Other Current Liabilities(specify): | | | |
| 36 | <u>See Attached</u> | 112,364 | 112,364 | 36 |
| 37 | | | | 37 |
| 38 | TOTAL Current Liabilities (sum of lines 26 thru 37) | \$ 772,044 | \$ 853,336 | 38 |
| | D. Long-Term Liabilities | | | |
| 39 | Long-Term Notes Payable | | | 39 |
| 40 | Mortgage Payable | | 12,419,533 | 40 |
| 41 | Bonds Payable | | | 41 |
| 42 | Deferred Compensation | | | 42 |
| | Other Long-Term Liabilities(specify): | | | |
| 43 | <u>See Attached</u> | | 3,429,886 | 43 |
| 44 | | | | 44 |
| 45 | TOTAL Long-Term Liabilities (sum of lines 39 thru 44) | \$ | \$ 15,849,419 | 45 |
| 46 | TOTAL LIABILITIES (sum of lines 38 and 45) | \$ 772,044 | \$ 16,702,755 | 46 |
| 47 | TOTAL EQUITY(page 18, line 24) | \$ 1,815,130 | \$ 1,841,110 | 47 |
| 48 | TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47) | \$ 2,587,174 | \$ 18,543,865 | 48 |

*(See instructions.)

FACILITY NAME Forest City Rehab & Nursing Center
FACILITY NUMBER 0052803
REPORT BEGINNING 01/01/2018
REPORT ENDING 12/31/2018

SUPPLEMENTAL SCHEDULE DETAILING OTHER ASSETS AND LIABILITIES

OTHER CURRENT ASSETS (PAGE 17, LINE 09)

| DESCRIPTION | AMOUNT | CONSOLIDATED AMOUNT |
|------------------------|--------|------------------------|
| DUE FROM COST REPORT | 51,203 | 51,203 |
| DUE TO PRIOR OWNER | 13,121 | 13,121 |
| REAL ESTATE TAX ESCROW | | 62,432 |
| | <hr/> | <hr/> |
| | 64,323 | 126,755 |

OTHER NON-CURRENT ASSETS (PAGE 17, LINE 23)

| DESCRIPTION | AMOUNT | CONSOLIDATED AMOUNT |
|----------------------|-----------|------------------------|
| DUE FROM AFFILIATE | 1,271,143 | 1,352,435 |
| ORGANIZATIONAL COSTS | | 127,500 |
| A/A ORG COSTS | | (10,625) |
| | <hr/> | <hr/> |
| | 1,271,143 | 1,469,310 |

OTHER CURRENT LIABILITIES (PAGE 17, LINE 36)

| DESCRIPTION | AMOUNT | CONSOLIDATED AMOUNT |
|-----------------|---------|------------------------|
| ACCRUED BED TAX | 29,773 | 29,773 |
| DUE TO OTHERS | 82,591 | 82,591 |
| | <hr/> | <hr/> |
| | 112,364 | 112,364 |

OTHER NON-CURRENT LIABILITIES (PAGE 17, LINE 43)

| DESCRIPTION | AMOUNT | CONSOLIDATED AMOUNT |
|-------------------|--------|------------------------|
| DUE TO AFFILIATES | | 2,160,000 |
| DUE TO OPCO | | 1,269,886 |
| | <hr/> | <hr/> |
| | - | 3,429,886 |

XVI. STATEMENT OF CHANGES IN EQUITY

| | | 1 Total | |
|-----------|---|---------------------|-------------|
| 1 | Balance at Beginning of Year, as Previously Reported | \$ 1,746,905 | 1 |
| 2 | Restatements (describe): | | 2 |
| 3 | Prior Year Bad Debt/Penalty/Vacation/FICA | (141,479) | 3 |
| 4 | | | 4 |
| 5 | | | 5 |
| 6 | Balance at Beginning of Year, as Restated (sum of lines 1-5) | \$ 1,605,426 | 6 |
| | A. Additions (deductions): | | |
| 7 | NET Income (Loss) (from page 19, line 43) | 811,429 | 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 | (601,725) | 13 |
| 14 | Donated Property, Plant, and Equipment | | 14 |
| 15 | Other (describe) | | 15 |
| 16 | Other (describe) | | 16 |
| 17 | TOTAL Additions (deductions) (sum of lines 7-16) | \$ 209,704 | 17 |
| | B. Transfers (Itemize): | | |
| 18 | | | 18 |
| 19 | | | 19 |
| 20 | | | 20 |
| 21 | | | 21 |
| 22 | | | 22 |
| 23 | TOTAL Transfers (sum of lines 18-22) | \$ | 23 |
| 24 | BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23) | \$ 1,815,130 | 24 * |

* This must agree with page 17, line 47.

Facility Name & ID Number Forest City Rehab & Nursing Center

0052803

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

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

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

1

| I. Revenue | | Amount | |
|--|---|--------------|-----|
| A. Inpatient Care | | | |
| 1 | Gross Revenue -- All Levels of Care | \$ 9,515,737 | 1 |
| 2 | Discounts and Allowances for all Levels | () | 2 |
| 3 | SUBTOTAL Inpatient Care (line 1 minus line 2) | \$ 9,515,737 | 3 |
| B. Ancillary Revenue | | | |
| 4 | Day Care | | 4 |
| 5 | Other Care for Outpatients | | 5 |
| 6 | Therapy | | 6 |
| 7 | Oxygen | | 7 |
| 8 | SUBTOTAL Ancillary Revenue (lines 4 thru 7) | \$ | 8 |
| C. Other Operating Revenue | | | |
| 9 | Payments for Education | | 9 |
| 10 | Other Government Grants | | 10 |
| 11 | CNA Training Reimbursements | | 11 |
| 12 | Gift and Coffee Shop | | 12 |
| 13 | Barber and Beauty Care | | 13 |
| 14 | Non-Patient Meals | | 14 |
| 15 | Telephone, Television and Radio | | 15 |
| 16 | Rental of Facility Space | | 16 |
| 17 | Sale of Drugs | | 17 |
| 18 | Sale of Supplies to Non-Patients | | 18 |
| 19 | Laboratory | | 19 |
| 20 | Radiology and X-Ray | | 20 |
| 21 | Other Medical Services | | 21 |
| 22 | Laundry | | 22 |
| 23 | SUBTOTAL Other Operating Revenue (lines 9 thru 22) | \$ | 23 |
| D. Non-Operating Revenue | | | |
| 24 | Contributions | | 24 |
| 25 | Interest and Other Investment Income*** | 4,720 | 25 |
| 26 | SUBTOTAL Non-Operating Revenue (lines 24 and 25) | \$ 4,720 | 26 |
| E. Other Revenue (specify):**** | | | |
| 27 | Settlement Income (Insurance, Legal, Etc.) | | 27 |
| 28 | <u>See Attached</u> | 171,604 | 28 |
| 28a | | | 28a |
| 29 | SUBTOTAL Other Revenue (lines 27, 28 and 28a) | \$ 171,604 | 29 |
| 30 | TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29) | \$ 9,692,060 | 30 |

2

| II. Expenses | | Amount | |
|-------------------------------------|--|--------------|----|
| A. Operating Expenses | | | |
| 31 | General Services | 1,372,632 | 31 |
| 32 | Health Care | 3,279,057 | 32 |
| 33 | General Administration | 1,896,466 | 33 |
| B. Capital Expense | | | |
| 34 | Ownership | 1,266,217 | 34 |
| C. Ancillary Expense | | | |
| 35 | Special Cost Centers | 560,524 | 35 |
| 36 | Provider Participation Fee | 505,735 | 36 |
| D. Other Expenses (specify): | | | |
| 37 | | | 37 |
| 38 | | | 38 |
| 39 | | | 39 |
| 40 | TOTAL EXPENSES (sum of lines 31 thru 39)* | \$ 8,880,631 | 40 |
| 41 | Income before Income Taxes (line 30 minus line 40)** | 811,429 | 41 |
| 42 | Income Taxes | | 42 |
| 43 | NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42) | \$ 811,429 | 43 |

| III. Net Inpatient Revenue detailed by Payer Source | | | |
|---|---|--------------|----|
| 44 | Medicaid - Net Inpatient Revenue | \$ 7,607,264 | 44 |
| 45 | Private Pay - Net Inpatient Revenue | 82,923 | 45 |
| 46 | Medicare - Net Inpatient Revenue | 1,235,688 | 46 |
| 47 | Other-(specify) <u>Hospice</u> | 435,067 | 47 |
| 48 | Other-(specify) <u>Commercial</u> | 154,795 | 48 |
| 49 | TOTAL Inpatient Care Revenue (This total must agree to Line 3) | \$ 9,515,737 | 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 | Forest City Rehab & Nursing Center |
| FACILITY NUMBER | 0052803 |
| REPORT BEGINNING | 01/01/2018 |
| REPORT ENDING | 12/31/2018 |

SUPPLEMENTAL SCHEDULE DETAILING OTHER INCOME

OTHER INCOME (PAGE 19, LINE 28)

| DESCRIPTION | AMOUNT |
|------------------------------------|---------------|
| MEDICAID W/O CO-INS | 163,504 |
| VENDING INCOME (ADJ PG 5A) | 5,344 |
| MISC INC (ADJ PG 5A) | 2,656 |
| MEDICAL RECORDS INCOME (ADJ PG 5A) | 100 |

| | |
|--------------|----------------|
| TOTAL | 171,604 |
|--------------|----------------|

Facility Name & ID Number Forest City Rehab & Nursing Center

0052803

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

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

(This schedule must cover the entire reporting period.)

| | 1 | 2** | 3 | 4 | | |
|----|------------------------------------|----------------------------|--|---------------------|----------|----|
| | # of Hrs. Actually Worked | # of Hrs. Paid and Accrued | Reporting Period Total Salaries, Wages | Average Hourly Wage | | |
| 1 | Director of Nursing | 2,016 | 2,080 | \$ 87,020 | \$ 41.84 | 1 |
| 2 | Assistant Director of Nursing | 1,936 | 2,077 | 72,226 | 34.77 | 2 |
| 3 | Registered Nurses | 11,525 | 12,163 | 386,571 | 31.78 | 3 |
| 4 | Licensed Practical Nurses | 30,834 | 32,933 | 938,854 | 28.51 | 4 |
| 5 | CNAs & Orderlies | 64,822 | 70,781 | 969,693 | 13.70 | 5 |
| 6 | CNA Trainees | | | | | 6 |
| 7 | Licensed Therapist | | | | | 7 |
| 8 | Rehab/Therapy Aides | 3,039 | 3,317 | 45,412 | 13.69 | 8 |
| 9 | Activity Director | 1,957 | 2,123 | 30,783 | 14.50 | 9 |
| 10 | Activity Assistants | 8,287 | 9,045 | 107,297 | 11.86 | 10 |
| 11 | Social Service Workers | 19,713 | 21,187 | 361,660 | 17.07 | 11 |
| 12 | Dietician | | | | | 12 |
| 13 | Food Service Supervisor | 1,891 | 2,080 | 56,412 | 27.12 | 13 |
| 14 | Head Cook | | | | | 14 |
| 15 | Cook Helpers/Assistants | 20,583 | 22,193 | 247,009 | 11.13 | 15 |
| 16 | Dishwashers | | | | | 16 |
| 17 | Maintenance Workers | 2,903 | 3,169 | 52,801 | 16.66 | 17 |
| 18 | Housekeepers | 21,296 | 23,221 | 266,049 | 11.46 | 18 |
| 19 | Laundry | 7,373 | 7,901 | 76,723 | 9.71 | 19 |
| 20 | Administrator | 1,888 | 2,138 | 121,144 | 56.66 | 20 |
| 21 | Assistant Administrator | | | | | 21 |
| 22 | Other Administrative | | | | | 22 |
| 23 | Office Manager | | | | | 23 |
| 24 | Clerical | 7,235 | 7,802 | 97,821 | 12.54 | 24 |
| 25 | Vocational Instruction | | | | | 25 |
| 26 | Academic Instruction | | | | | 26 |
| 27 | Medical Director | | | | | 27 |
| 28 | Qualified MR Prof. (QMRP) | | | | | 28 |
| 29 | Resident Services Coordinator | | | | | 29 |
| 30 | Habilitation Aides (DD Homes) | | | | | 30 |
| 31 | Medical Records | 2,104 | 2,285 | 30,688 | 13.43 | 31 |
| 32 | Other Health Care(specify) | | | | | 32 |
| 33 | Other(specify) <u>See Attached</u> | | | | | 33 |
| 34 | TOTAL (lines 1 - 33) | 209,402 | 226,495 | \$ 3,948,163 * | \$ 17.43 | 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 | 238 | \$ 11,163 | 01-03 | 35 |
| 36 | Medical Director | Monthly | 7,200 | 09-03 | 36 |
| 37 | Medical Records Consultant | Monthly | 2,604 | 10-03 | 37 |
| 38 | Nurse Consultant | Monthly | 162,585 | 10-03 | 38 |
| 39 | Pharmacist Consultant | Monthly | 11,155 | 10-03 | 39 |
| 40 | Physical Therapy Consultant | | | 10A-03 | 40 |
| 41 | Occupational Therapy Consultant | | | 10A-03 | 41 |
| 42 | Respiratory Therapy Consultant | | | 10A-03 | 42 |
| 43 | Speech Therapy Consultant | | | 10A-03 | 43 |
| 44 | Activity Consultant | 55 | 2,812 | 11-03 | 44 |
| 45 | Social Service Consultant | 23 | 1,502 | 12-03 | 45 |
| 46 | Other(specify) | | | | 46 |
| 47 | | | | | 47 |
| 48 | | | | | 48 |
| 49 | TOTAL (lines 35 - 48) | 316 | \$ 199,019 | | 49 |

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

| A. Administrative Salaries | | | | D. Employee Benefits and Payroll Taxes | | | F. Dues, Fees, Subscriptions and Promotions | |
|---|------------------------------|-------------|------------|--|-----------|--|---|----------|
| Name | Function | Ownership % | Amount | Description | Amount | Description | Amount | |
| Paul Michalsen | Administrator | 0.00% | \$ 7,096 | Workers' Compensation Insurance | \$ 73,601 | IDPH License Fee | \$ | |
| Anthony Valentino | Administrator | 0.00% | 114,048 | Unemployment Compensation Insurance | 53,990 | Advertising: Employee Recruitment | 4,666 | |
| | | | | FICA Taxes | 293,444 | Health Care Worker Background Check | 5,503 | |
| | | | | Employee Health Insurance | 96,079 | (Indicate # of checks performed <u>550</u>) | | |
| | | | | Employee Meals | | <u>Patient Background Checks</u> | | |
| | | | | Illinois Municipal Retirement Fund (IMRF)* | | Dues | 17,161 | |
| | | | | Other Employee Expenses | 12,028 | License & Fees | 8,916 | |
| | | | | Holiday Expense | 3,679 | Allocated From Premier HC & Financial | 447 | |
| | | | | | | Allocated From Premier RE | 12 | |
| TOTAL (agree to Schedule V, line 17, col. 1) | | | | | | | | |
| (List each licensed administrator separately.) | | | \$ 121,144 | | | | | |
| B. Administrative - Other | | | | | | | | |
| Description | | | Amount | | | | | |
| Consulting Fees- Premier HC & Financial Services | | | \$ 197,200 | | | | | |
| Consulting Fees- Saba Healthcare | | | 394,400 | | | | | |
| TOTAL (agree to Schedule V, line 17, col. 3) | | | \$ 591,600 | | | | | |
| (Attach a copy of any management service agreement) | | | | | | | | |
| C. Professional Services | | | | E. Schedule of Non-Cash Compensation Paid to Owners or Employees | | | G. Schedule of Travel and Seminar** | |
| Vendor/Payee | Type | | Amount | Description | Line # | Amount | Description | Amount |
| See Attached | Legal | | \$ 23,667 | | | | Out-of-State Travel | \$ |
| MTS Consulting | Accounting | | 966 | | | | | |
| Prospect Resources | Energy Procurement | | 600 | | | | | |
| Mowery & Schoenfeld | Accounting | | 2,025 | | | | In-State Travel | |
| Marcum | Accounting | | 16,215 | | | | | |
| Reliable Helath Systems | Data Processing | | 16,740 | | | | | |
| Creative Tech Solutions | IT Support | | 8,616 | | | | | |
| Point Click Care | Computer System/Data Process | | 28,545 | | | | Seminar Expense | 2,087 |
| Streamline HR Mgmt | HR Consulting | | 170 | | | | Allocated From Premier HC & Financial | 994 |
| Zirmed | Data Processing | | 575 | | | | Allocated From Saba HC | 6,701 |
| Experian | Computer Services | | 127 | | | | | |
| Total From 21 Supplemental | | | 2,240 | | | | Entertainment Expense | () |
| TOTAL (agree to Schedule V, line 19, column 3) | | | | TOTAL | | \$ | (agree to Sch. V, line 24, col. 8) | |
| (For legal fee disclosure, see page 39 of instructions) | | | \$ 100,486 | | | | TOTAL | \$ 9,782 |

* Attach copy of IMRF notifications

**See instructions.

Forest City Rehab & Nursing Center
 Detail of Legal Expense
 12/31/2018

| GL Account | Date | Vendor | Description of Service | Amount | Adjustment | Allowable |
|------------|------------|-----------------------|----------------------------|-----------|------------|-----------|
| 8380.6 | 1/22/2018 | Field & Goldberg | Loan Modifications | 245.00 | (245.00) | - |
| 8380.6 | 5/10/2017 | Neal Gerber Eisenberg | Prior Year Legal Services | 49.05 | (49.05) | - |
| 8380.6 | 1/31/2018 | Neal Gerber Eisenberg | General Employment Matters | 147.15 | - | 147.15 |
| 8380.6 | 10/31/2018 | Meyer Magence | General Counseling | 525.00 | - | 525.00 |
| 8380.6 | 11/1/2018 | Meyer Magence | General Counseling | 675.00 | - | 675.00 |
| 8380.6 | 12/4/2018 | Meyer Magence | General Counseling | 75.00 | - | 75.00 |
| 8380.6 | 3/22/2018 | Additional Legal | General Counseling | 5,000.00 | - | 5,000.00 |
| 8380.6 | 8/22/2018 | Additional Legal | General Counseling | 8,557.50 | - | 8,557.50 |
| 8380.6 | 2/21/2018 | SB2 | Monthly PA Review | 550.00 | - | 550.00 |
| 8380.6 | 3/23/2018 | SB2 | Monthly PA Review | 1,577.78 | - | 1,577.78 |
| 8380.6 | 3/12/2018 | SB2 | Monthly PA Review | 192.36 | - | 192.36 |
| 8380.6 | 3/21/2018 | SB2 | Monthly PA Review | 506.25 | - | 506.25 |
| 8380.6 | 4/12/2018 | SB2 | Monthly PA Review | 187.50 | - | 187.50 |
| 8380.6 | 7/31/2018 | Polsinelli | Managed Care Contracting | 3,821.96 | (508.32) | 3,313.64 |
| 8380.6 | 10/31/2018 | Polsinelli | Managed Care Contracting | 1,207.60 | - | 1,207.60 |
| 8420.6 | 8/2/2018 | Dykema | Organizational Documents | 350.00 | (350.00) | - |
| | | | | 23,667.15 | (1,152.37) | 22,514.78 |

Forest City Rehab & Nursing Center
 Detail of Seminar Expense
 12/31/2018

| GL Account | Date | Vendor | Description | Location | Attendee | Position | Amount | Adjustment | Allowable |
|------------|------------|---------------------------------------|------------------------------|----------------|-------------------|-------------------|----------|------------|-----------|
| 8640.6 | 8/21/2018 | Crisis Prevention Institute | Nonviolent Crisis Prevention | Illinois | Anthony Valentino | Administrator | 403.75 | - | 403.75 |
| 8640.6 | 9/20/2018 | Elderwerks | CEU Credits | Cary, Illinois | Various | Nursing Staff | 150.00 | - | 150.00 |
| 8640.6 | 10/21/2018 | Harper College | Activity Training | Palatine, IL | Adrian Frye | Activity Director | 429.99 | - | 429.99 |
| 8640.6 | 6/21/2018 | Additional Seminar | | | | | 1,103.38 | | 1,103.38 |
| | 12/31/2018 | Allocated From Premier HC & Financial | | | | | 994.00 | - | 994.00 |
| | 12/31/2018 | Allocated From Saba HC | | | | | 6,701.00 | - | 6,701.00 |
| | | | | | | | 9,782.12 | - | 9,782.12 |

Facility Name & ID Number Forest City Rehab & Nursing Center

0052803

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ILCLTC- \$34,322
- (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. \$ 34,348 Line 10-02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES No 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. \$ 505,735
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 benefit on Schedule V. \$ N/A Has any meal income been offset against related costs? N/A Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100%
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? 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