

		FOR BHF USE					

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0049247 Facility Name: Aperion Care Forest Park Address: 8200 W Roosevelt Rd Forest Park 60130 Number City Zip Code County: Cook Telephone Number: (708) 488-9850 Fax #: (708) 488-9870 HFS ID Number: Date of Initial License for Current Owners: 7/1/2007 Type of Ownership: ☐ VOLUNTARY,NON-PROFIT ☐ Charitable Corp. ☐ Trust IRS Exemption Code ☒ PROPRIETARY ☐ Individual ☐ Partnership ☐ Corporation ☐ "Sub-S" Corp. ☒ Limited Liability Co. ☐ Trust ☐ Other ☐ GOVERNMENTAL ☐ State ☐ County ☐ Other

In the event there are further questions about this report, please contact:

Name: Steven N. Lavenda Telephone Number: (847) 282-6300

Email Address:

#	0049247	Report Period Beginning:	01/01/16	Ending:	12/31/16
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D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

N/A

None

Yes

YES ☐ NO ☒

YES ☐ NO ☒

Date started 7/1/2007

YES ☐ Date 7/1/2007 NO ☐

YES ☒ NO ☐ If YES, enter number
of beds certified 232 and days of care provided 12,475

IV. ACCOUNTING BASIS

ACCRUAL	X
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CASH*	
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CASH* ☐

YES ☒ NO ☐

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

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	5,326	112	16,590	22,028	8
9	SNF/PED					9
10	ICF	23,468	1,228	15,004	39,700	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	28,794	1,340	31,594	61,728	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.)	72.70%
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Facility Name & ID Number Aperion Care Forest Park # 0049247 Report Period Beginning: 01/01/16 Ending: 12/31/16
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	322,721	41,803	57,582	422,106		422,106	(22,478)	399,628			1
2	Food Purchase		319,659		319,659		319,659	(15,712)	303,947			2
3	Housekeeping	23,446	9,287	425,841	458,574		458,574		458,574			3
4	Laundry		6,012	176,207	182,219		182,219		182,219			4
5	Heat and Other Utilities			295,270	295,270		295,270	(15,825)	279,445			5
6	Maintenance	85,781	66,988	197,205	349,974		349,974	(14,445)	335,529			6
7	Other (specify):*							4,179	4,179			7
8	TOTAL General Services	431,948	443,749	1,152,105	2,027,802		2,027,802	(64,281)	1,963,521			8
	B. Health Care and Programs											
9	Medical Director			43,500	43,500		43,500		43,500			9
10	Nursing and Medical Records	4,088,925	328,535	91,403	4,508,863		4,508,863	(7,535)	4,501,328			10
10a	Therapy	153,386	23,195		176,581		176,581		176,581			10a
11	Activities	201,756	12,549	1,444	215,749		215,749		215,749			11
12	Social Services	298,778		4,185	302,963		302,963		302,963			12
13	CNA Training											13
14	Program Transportation			90,418	90,418		90,418		90,418			14
15	Other (specify):*							7,814	7,814			15
16	TOTAL Health Care and Programs	4,742,845	364,279	230,950	5,338,074		5,338,074	279	5,338,353			16
	C. General Administration											
17	Administrative	126,137		707,031	833,168		833,168	(602,856)	230,312			17
18	Directors Fees											18
19	Professional Services			698,455	698,455		698,455	(537,877)	160,578			19
20	Dues, Fees, Subscriptions & Promotions			146,008	146,008		146,008	(74,746)	71,262			20
21	Clerical & General Office Expenses	214,405		635,612	850,017		850,017	(363,479)	486,538			21
22	Employee Benefits & Payroll Taxes			953,163	953,163		953,163		953,163			22
23	Inservice Training & Education											23
24	Travel and Seminar			13,331	13,331		13,331	4,729	18,060			24
25	Other Admin. Staff Transportation			8,505	8,505		8,505	19,864	28,369			25
26	Insurance-Prop.Liab.Malpractice			527,968	527,968		527,968	4,030	531,998			26
27	Other (specify):*							26,006	26,006			27
28	TOTAL General Administration	340,542		3,690,073	4,030,615		4,030,615	(1,524,327)	2,506,288			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,515,335	808,028	5,073,128	11,396,491		11,396,491	(1,588,329)	9,808,162			29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			329,069	329,069		329,069	(139,866)	189,203			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			103,721	103,721		103,721	9,315	113,036			32
33	Real Estate Taxes			493,331	493,331		493,331	4,793	498,124			33
34	Rent-Facility & Grounds			1,805,770	1,805,770		1,805,770	(30,466)	1,775,304			34
35	Rent-Equipment & Vehicles			19,405	19,405		19,405	2,954	22,359			35
36	Other (specify):*			6,478	6,478		6,478	(6,478)				36
37	TOTAL Ownership			2,757,774	2,757,774		2,757,774	(159,749)	2,598,025			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		760,641	1,884,521	2,645,162		2,645,162	(130,723)	2,514,439			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			422,266	422,266		422,266		422,266			42
43	Other (specify):*			74,551	74,551		74,551	(74,551)				43
44	TOTAL Special Cost Centers		760,641	2,381,338	3,141,979		3,141,979	(205,274)	2,936,705			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,515,335	1,568,669	10,212,240	17,296,244		17,296,244	(1,953,352)	15,342,892			45

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

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(17,190)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(151,488)	30		9
10	Interest and Other Investment Income	(2,842)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(69)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(9,303)	21		18
19	Entertainment	(9,257)	21		19
20	Contributions	(80,150)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(515,674)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(144,822)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (930,795)		\$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,022,557)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,022,557)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,953,352)		37

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

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

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

Report Period Beginning:

Ending:

ID#0049247

01/01/16

12/31/16

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Advertising/Marketing	\$ (38,754)	43	1
2	Marketing Fees	(22,125)	43	2
3	Promotional Products	(13,672)	43	3
4	Bank Charges	(14,294)	21	4
5	Theft & Damage Loss	(4,485)	21	5
6	Amortization	(6,478)	36	6
7	Vending Commissions	(1,250)	02	7
8	Jury Duty Income	(220)	10	8
9	Credit Cared Processing	(3,823)	21	9
10	PAC Dues	(7,018)	20	10
11	Out of Period Legal	(11,160)	19	11
12	Additional R&M	12,582	06	12
13	Capitalized R&M	(34,125)	06	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(144,822)		49

ID#

0049247

Report Period Beginning:

01/01/16

Ending:

12/31/16

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Forest Park # 0049247 Report Period Beginning: 01/01/16 Ending: 12/31/16

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				(22,478)								(22,478)	1
2	Food Purchase	(1,319)		407	(14,800)								(15,712)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(17,190)		74			446	845					(15,825)	5
6	Maintenance	(21,543)		1,644	3,808		801	844					(14,445)	6
7	Other (specify):*			74	3,749			356					4,179	7
8	TOTAL General Services	(40,052)		2,199	(29,721)		1,247	2,046					(64,281)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(220)		7,391	(14,706)								(7,535)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			444	7,370								7,814	15
16	TOTAL Health Care and Programs	(220)		7,835	(7,336)								279	16
	C. General Administration													
17	Administrative			(606,253)		3,397							(602,856)	17
18	Directors Fees													18
19	Professional Services	(11,160)		(295,021)	1,614	(227,908)	1,521	102		(7,025)			(537,877)	19
20	Fees, Subscriptions & Promotions	(87,168)		9,069	2,609	556		188					(74,746)	20
21	Clerical & General Office Expenses	(556,836)		52,135	862	137,980	1,045	1,336					(363,479)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			2,824	1,825	80							4,729	24
25	Other Admin. Staff Transportation			10,188	7,559	2,117							19,864	25
26	Insurance-Prop.Liab.Malpractice			3,647				383					4,030	26
27	Other (specify):*			9,582		16,424							26,006	27
28	TOTAL General Administration	(655,164)		(813,828)	14,469	(67,354)	2,566	2,009		(7,025)			(1,524,327)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(695,436)		(803,794)	(22,588)	(67,354)	3,813	4,055		(7,025)			(1,588,329)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Forest Park # 0049247 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	(151,488)		2,416	370	144	1,935	6,757					(139,866)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(2,842)		8,560	30		1,459	2,108					9,315	32
33	Real Estate Taxes						2,256	2,537					4,793	33
34	Rent-Facility & Grounds			1,052			(7,519)	(24,000)					(30,466)	34
35	Rent-Equipment & Vehicles			164	715	642	682	751					2,954	35
36	Other (specify):*	(6,478)											(6,478)	36
37	TOTAL Ownership	(160,808)		12,193	1,115	786	(1,187)	(11,847)					(159,749)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(130,723)				(130,723)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(74,551)											(74,551)	43
44	TOTAL Special Cost Centers	(74,551)							(130,723)				(205,274)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(930,795)		(791,602)	(21,473)	(66,568)	2,626	(7,792)	(130,723)	(7,025)			(1,953,352)	45

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

YES

X 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)	
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	FOOD	\$	APERION CARE, INC.	100.00%	\$ 407	\$ 407	15
16	V	5	UTILITIES		APERION CARE, INC.	100.00%	74	74	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	1,644	1,644	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	74	74	18
19	V	10	SALARY- NURSE		APERION CARE, INC.	100.00%	7,391	7,391	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	444	444	20
21	V	17	ADMINISTRATIVE		APERION CARE, INC.	100.00%	100,778	100,778	21
22	V	19	PROFESSIONAL FEES		APERION CARE, INC.	100.00%	4,049	4,049	22
23	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	9,069	9,069	23
24	V	21	CLERICAL & GENERAL		APERION CARE, INC.	100.00%	52,135	52,135	24
25	V	24	SEMINARS		APERION CARE, INC.	100.00%	2,824	2,824	25
26	V	25	AUTO AND TRAVEL		APERION CARE, INC.	100.00%	10,188	10,188	26
27	V	26	INSURANCE		APERION CARE, INC.	100.00%	3,647	3,647	27
28	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	9,582	9,582	28
29	V	30	DEPRECIATION		APERION CARE, INC.	100.00%	2,416	2,416	29
30	V	32	INTEREST		APERION CARE, INC.	100.00%	8,560	8,560	30
31	V	34	RENT		APERION CARE, INC.	100.00%	1,052	1,052	31
32	V	35	EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	164	164	32
33	V								33
34	V								34
35	V	17	MANAGEMENT FEE	707,031	APERION CARE, INC.	100.00%		(707,031)	35
36	V	19	HOME OFFICE	281,683	APERION CARE, INC.	100.00%		(281,683)	36
37	V	19	DATA PROCESSING	17,387	APERION CARE, INC.	100.00%		(17,387)	37
38	V								38
39	Total			\$ 1,006,101			\$ 214,499	\$ * (791,602)	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	1	DIETARY	\$	APERION CONSULTING, LLC	100.00%	\$ 17,792	\$ 17,792	15
16	V	6	REPAIRS & MAINTENANCE		APERION CONSULTING, LLC	100.00%	10,358	10,358	16
17	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC	100.00%	3,749	3,749	17
18	V	10	SALARY NURSE		APERION CONSULTING, LLC	100.00%	55,194	55,194	18
19	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	7,370	7,370	19
20	V	19	PROFESSIONAL FEES		APERION CONSULTING, LLC	100.00%	1,614	1,614	20
21	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC	100.00%	2,609	2,609	21
22	V	21	CLERICAL & GENERAL		APERION CONSULTING, LLC	100.00%	862	862	22
23	V	24	SEMINARS		APERION CONSULTING, LLC	100.00%	1,825	1,825	23
24	V	25	AUTO AND TRAVEL		APERION CONSULTING, LLC	100.00%	7,559	7,559	24
25	V	30	DEPRECIATION		APERION CONSULTING, LLC	100.00%	370	370	25
26	V	32	INTEREST		APERION CONSULTING, LLC	100.00%	30	30	26
27	V	35	AUTO LEASE		APERION CONSULTING, LLC	100.00%	715	715	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V	10	CONSULTING	69,900	APERION CONSULTING, LLC	100.00%		(69,900)	34
35	V	01	DIETICIAN	40,270	APERION CONSULTING, LLC	100.00%		(40,270)	35
36	V	02	FOOD SERVICE	14,800	APERION CONSULTING, LLC	100.00%		(14,800)	36
37	V				APERION CONSULTING, LLC	100.00%			37
38	V	06	PROJECT MANAGER	6,550	APERION CONSULTING, LLC	100.00%		(6,550)	38
39	Total			\$ 131,520			\$ 110,047	\$ * (21,473)	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.

☒ X

 YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMINISTRATIVE	\$	APERION FINANCIAL, LLC	100.00%	\$ 3,397	\$ 3,397	15
16	V	19	PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	2,667	2,667	16
17	V	20	FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	556	556	17
18	V	21	CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	137,980	137,980	18
19	V	24	SEMINARS		APERION FINANCIAL, LLC	100.00%	80	80	19
20	V	25	AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	2,117	2,117	20
21	V	27	EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	16,424	16,424	21
22	V	30	DEPRECIATION		APERION FINANCIAL, LLC	100.00%	144	144	22
23	V	35	EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	642	642	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	19	HOME OFFICE EXPENSE	230,575	APERION FINANCIAL, LLC	100.00%		(230,575)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 230,575			\$ 164,007	\$ * (66,568)	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.

☒ X

 YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	\$	8131 N. MONTICELLO, LLC	100.00%	\$ 446	\$ 446	15
16	V	6	REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		801	801	16
17	V	19	PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		1,521	1,521	17
18	V	21	OFFICE EXPENSE		8131 N. MONTICELLO, LLC		1,045	1,045	18
19	V	30	DEPRECIATION		8131 N. MONTICELLO, LLC		1,935	1,935	19
20	V	32	INTEREST EXPENSE		8131 N. MONTICELLO, LLC		1,459	1,459	20
21	V	34	RENT		8131 N. MONTICELLO, LLC		533	533	21
22	V	35	EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		682	682	22
23	V	33	REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		2,256	2,256	23
24	V								24
25	V								25
26	V	34	RENT	7,000	8131 N. MONTICELLO, LLC			(7,000)	26
27	V	34	RENT	1,052	8131 N. MONTICELLO, LLC			(1,052)	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			\$ 8,052			\$ 10,678	\$ * 2,626	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	\$	CHASE OFFICE,LLC	100.00%	\$ 845	\$ 845	15
16	V	6	REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		844	844	16
17	V	7	HOUSEKEEPING		CHASE OFFICE,LLC		356	356	17
18	V	19	PROFESSIONAL FEES		CHASE OFFICE,LLC		102	102	18
19	V	20	DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		188	188	19
20	V	21	OFFICE EXPENSE		CHASE OFFICE,LLC		1,336	1,336	20
21	V	26	INSURANCE		CHASE OFFICE,LLC		383	383	21
22	V	30	DEPRECIATION		CHASE OFFICE,LLC		6,757	6,757	22
23	V	32	INTEREST EXPENSE		CHASE OFFICE,LLC		2,108	2,108	23
24	V	33	REAL ESTATE TAXES		CHASE OFFICE,LLC		2,537	2,537	24
25	V	35	EQUIPMENT RENTAL		CHASE OFFICE,LLC		751	751	25
26	V	34	RENT	24,000	CHASE OFFICE,LLC			(24,000)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 24,000			\$ 16,208	\$ * (7,792)	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	THERAPY SERVICES	\$ 1,749,979	RENEWAL REHAB	100.00%	\$ 1,619,256	\$ (130,723)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,749,979			\$ 1,619,256	\$ * (130,723)	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	Payroll Services	\$ 29,259	ProPay HR LLC	24.00%	\$ 22,234	\$ (7,025)	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			\$ 29,259			\$ 22,234	\$ * (7,025)	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	04	laundry Services	\$ 176,207	EcoBrite Linen	100.00%	\$ 176,207	\$	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			\$ 176,207			\$ 176,207	\$ *	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Aperion Care Amboy	Amboy	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	1
2	David Berkovitz as Trustee of the Berkovitz		Aperion Care Bloomington	Bloomington	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3	Revocable Trust	47.75%	Aperion Care Bridgeport	Bridgeport	4655 W CHASE AVE	LINCOLNWOOD	HOME OFFICE, BUILDING C	3
4	Yosef Meystel as the Trustee of the Declaration		Aperion Care Burbank	Burbank	PROPAY	EVANSTON	PAYROLL SERVICES	4
5	of Trust of Yosef Meystel	47.75%	Aperion Care Chicago Heights	Chicago Heights	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	5
6	David Kleiner	1.00%	Aperion Care Colfax	Colfax	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	6
7	Mordechai Groner	1.00%	Aperion Care Demotte	Demotte,IN	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	7
8	Isaac Scheiner Ugma Rachel Scheiner	1.00%	Aperion Care Dolton	Dolton	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	8
9	Jacob Scheiner Ugma Ari Scheiner	0.50%	Aperion Care Elgin	Elgin	CONCERTO DIALYSIS	LINCOLNWOOD	DIALYSIS	9
10	Jacob Scheiner Ugma Dov Scheiner	0.50%	Aperion Care Evanston	Evanston	CONCERTO HOME DIALYSIS	LINCOLNWOOD	DIALYSIS	10
11	Jacob Scheiner Ugma Nosson Scheiner	0.50%	Aperion Care Galesburg	Galesburg	CONCERTO RENAL	LINCOLNWOOD	DIALYSIS	11
12			Aperion Care Hidden Lake	St. Louis, MO	ECO-BRITE	SKOKIE	LAUNDRY	12
13			Aperion Care Highwood	Highwood	POINTE GROUP CARE, LLC	BOSTON, MA	BOOKKEEPING	13
14			Aperion Care International	Chicago	POINTE PROPERTY, LLC	BOSTON, MA	PROPERTY MANAGEMENT	14
15			Aperion Care Jacksonville	Jacksonville	APERION ESTATES PERU	PERU, IN	ALF	15
16			Aperion Care Kokomo	Kokomo, IN	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	16
17			Aperion Care Litchfield	Litchfield	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	17
18			Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	18
19			Aperion Care Moline	East Moline	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	19
20			Aperion Care Oak Lawn	Oak Lawn	HEIGHTS CROSSING ASSISTED	BROCKTON, MA	ALF	20
21			Aperion Care Peru	Peru, IN	PHARMORE	SKOKIE	PHARMACY	21
22			Aperion Care Plum Grove	Palatine	8300 ROOSEVELT, LLC	FOREST PARK	PARKING LOT	22
23			Aperion Care Spring Valley	Spring Valley				23
24			Aperion Care Springfield	Springfield				24
25			Aperion Care St. Elmo	St. Elmo				25
26			Aperion Care Tolleston Park	Gary, IN				26
27			Aperion Care Toluca	Toluca				27
28			Aperion Care Valparaiso	Valparaiso, IN				28
29			Aperion Care Wilmington	Wilmington				29
30			Burgin Manor	Olney				30

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Baypointe Rehab Center	Brockton, MA				1
2			Eastpointe Rehab Center	Chelsea, MA				2
3			Southpointe Rehab Center	Falls River, MA				3
4			The Arbors at Michigan City	Michigan City, IN				4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	2.3	5.75%	Alloc. Salary	\$ 11,719	17-07	1
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	1.2	3.00%	Alloc. Salary	1,809	17-07	2
3	Joel Meystel	Relative	Clerical	0.00%	See Attached	1.2	6.00%	Alloc. Salary	4,323	21-7	3
4	David Berkowitz	Relative	Administrative	0.00%	See Attached	2.3	5.75%	Alloc. Salary	11,719	17-07	4
5	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.2	6.06%	Alloc. Salary	1,767	21-07	5
6	Meir Meystel	Relative	Clerical	0.00%	See Attached	0.4	5.80%	Alloc. Salary	1,541	21-7	6
7	Nosson Factor	Relative	Clerical	0.00%	See Attached	1.9	5.78%	Alloc. Salary	4,973	21-7	7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 37,851		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

Ending: 12/31/16

Fax Number

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

Ending: 12/31/16

1	2	3	4	5	6	7	8	9		
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation		
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6		
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6				
1	2	FOOD	ACTUAL CENSUS	1,053,513	34	\$ 6,946	\$	61,728	\$ 407	1
2	5	UTILITIES	ACTUAL CENSUS	1,053,513	34	1,265		61,728	74	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	28,061	21,169	61,728	1,644	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,053,513	34	1,271		61,728	74	4
5	10	SALARY- NURSE	ACTUAL CENSUS	1,053,513	34	126,141	126,141	61,728	7,391	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,053,513	34	7,576		61,728	444	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	1,053,513	34	1,719,984	1,519,984	61,728	100,778	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	69,096		61,728	4,049	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	154,783		61,728	9,069	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,053,513	34	889,796	1,222,825	61,728	52,135	10
11	24	SEMINARS	ACTUAL CENSUS	1,053,513	34	48,189		61,728	2,824	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,053,513	34	173,887		61,728	10,188	12
13	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	62,237		61,728	3,647	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,053,513	34	163,535		61,728	9,582	14
15	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	41,232		61,728	2,416	15
16	32	INTEREST	ACTUAL CENSUS	1,053,513	34	146,102		61,728	8,560	16
17	34	RENT	ACTUAL CENSUS	1,053,513	34	17,963		61,728	1,052	17
18	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	2,801		61,728	164	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 3,660,864	\$ 2,890,119		\$ 214,499	25

Ending: 12/31/16

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	1	DIETARY	PATIENT DAYS	34	\$ 303,659	\$ 303,659	61,728	\$ 17,792	1
2	6	REPAIRS & MAINTENANCE	PATIENT DAYS	34	176,775	175,516	61,728	10,358	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	34	63,982		61,728	3,749	3
4	10	SALARY NURSE	PATIENT DAYS	34	941,995	941,995	61,728	55,194	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	34	125,781		61,728	7,370	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	34	27,541		61,728	1,614	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	34	44,521		61,728	2,609	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	34	14,707		61,728	862	8
9	24	SEMINARS	PATIENT DAYS	34	31,152		61,728	1,825	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	34	129,014		61,728	7,559	10
11	30	DEPRECIATION	PATIENT DAYS	34	6,318		61,728	370	11
12	32	INTEREST	PATIENT DAYS	34	508		61,728	30	12
13	35	AUTO LEASE	PATIENT DAYS	34	12,204		61,728	715	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,878,156	\$ 1,421,169		\$ 110,047	25

Ending: 12/31/16

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	17	ADMINISTRATIVE	ACTUAL CENSUS	34	\$ 57,979	\$ 57,979	61,728	\$ 3,397	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	45,525		61,728	2,667	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	34	9,485		61,728	556	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	34	2,354,900	2,320,500	61,728	137,980	4
5	24	SEMINARS	ACTUAL CENSUS	34	1,360		61,728	80	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	34	36,125		61,728	2,117	6
7	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	34	280,317		61,728	16,424	7
8	30	DEPRECIATION	ACTUAL CENSUS	34	2,458		61,728	144	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	10,954		61,728	642	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				\$ 2,799,102	\$ 2,378,479		\$ 164,007	25

Ending: 12/31/16

7

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	5	UTILITIES	ACTUAL CENSUS	34	\$ 7,614	\$	61,728	\$ 446	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	34	13,676		61,728	801	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	34	25,960		61,728	1,521	3
4	21	OFFICE EXPENSE	ACTUAL CENSUS	34	17,828		61,728	1,045	4
5	30	DEPRECIATION	ACTUAL CENSUS	34	33,024		61,728	1,935	5
6	32	INTEREST EXPENSE	ACTUAL CENSUS	34	24,903		61,728	1,459	6
7	34	RENT	ACTUAL CENSUS	34	9,100		61,728	533	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	34	11,640		61,728	682	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	34	38,500		61,728	2,256	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				\$ 182,245	\$		\$ 10,678	25

Ending: 12/31/16

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,053,513	34	\$ 14,427	\$	61,728	\$ 845	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,053,513	34	14,412		61,728	844	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,053,513	34	6,076		61,728	356	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,053,513	34	1,748		61,728	102	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,053,513	34	3,201		61,728	188	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,053,513	34	22,798		61,728	1,336	6
7	26	INSURANCE	ACTUAL CENSUS	1,053,513	34	6,544		61,728	383	7
8	30	DEPRECIATION	ACTUAL CENSUS	1,053,513	34	115,317		61,728	6,757	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,053,513	34	35,973		61,728	2,108	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,053,513	34	43,299		61,728	2,537	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,053,513	34	12,821		61,728	751	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					\$ 276,616	\$		\$ 16,208	25

Ending: 12/31/16

(847) 673-6768

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	THERAPY SERVICES	DIRECT		\$	\$		\$ 1,619,256	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 1,619,256	25

Ending: 12/31/16

()

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 22,234	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				\$	\$		\$ 22,234	25

Facility Name & ID Number Aperion Care Forest Park # 0049247 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
	1	4	Laundry Services	Direct		\$	\$		\$ 176,207	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				\$	\$		\$ 176,207	25

Ending: 12/31/16

Fax Number

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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1							\$					\$	1
2													2
3													3
4													4
5					-								5
	Working Capital												
6	First Midwest Bank		X	Line of Credit				3,097,051				103,721	6
7													7
8					-								8
9	TOTAL Facility Related						\$	3,097,051			\$	103,721	9
	B. Non-Facility Related*												
10	Interest Income		X									(2,842)	10
11	Allocated from Aperion Care		X									8,560	11
12	Allocated from Aperion Consulting		X									30	12
13	See Supplemental Schedule				-							3,567	13
14	TOTAL Non-Facility Related						\$				\$	9,315	14
15	TOTALS (line 9+line14)						\$	3,097,051			\$	113,036	15

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

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

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

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

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1							\$	\$			\$	1	
2												2	
3												3	
4												4	
5												5	
6												6	
7	TOTAL Long-Term											7	
	Working Capital												
8							\$	\$			\$	8	
9												9	
10												10	
11												11	
12												12	
13												13	
14	TOTAL Working Capital											14	
	B. Non-Facility Related*												
15	Allocated from 8131 N Monticello		X				\$	\$			\$	1,459	15
16	Allocated from Chase Office		X									2,108	16
17													17
18													18
19													19
20	TOTAL Non-Facility Related											3,567	20

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

FACILITY NAME	<u>Aperion Care Forest Park</u>	COUNTY	<u>Cook</u>
FACILITY IDPH LICENSE NUMBER	<u>0049247</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Steve Lavenda</u>		
TELEPHONE	(847) 236-6300	FAX #:	(847) 236-6301

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2015 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2015 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2015.

Please complete the Real Estate Tax Statement below and include it in the 2016 cost report along with a copy of your 2015 real estate tax bill.

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

FACILITY NAME	<u>Aperion Care Forest Park</u>	COUNTY	<u>Cook</u>
FACILITY IDPH LICENSE NUMBER	<u>0049247</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Steve Lavenda</u>		
TELEPHONE	<u>(847) 236-6300</u>	FAX #:	<u>(847) 236-6301</u>

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

Page 10B

A. Square Feet:99,467

B. General Construction Type:ExteriorBrickFrameSteelNumber of Stories4

C. Does the Operating Entity?

☐ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☒ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

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

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

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
	1Allocated from Chase Office LLC		2016	\$3,638	1
	2				2
	3TOTALS			\$3,638	3

Facility Name & ID Number Aperion Care Forest Park

0049247

Report Period Beginning:

01/01/16

Ending:

12/31/16

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4					\$	\$		\$	\$	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Various		2007		15,031		20	833	833	7,790
10	Various		2008		91,691		20	6,786	6,786	63,694
11	Various		2009		60,525		20	5,473	5,473	39,821
12	Various		2010		247,742		20	15,284	15,284	117,933
13	Various		2011		240,578		20	13,722	13,722	76,824
14	Various		2012		323,677		20	17,826	17,826	76,297
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

*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
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)								67
68	Related Party Allocations (Pages 12H & 12I)		201,147	6,076		5,157	(919)	16,982	68
69	Financial Statement Depreciation			329,066			(329,066)		69
70	TOTAL (lines 4 thru 69)		\$ 1,180,390	\$ 335,142		\$ 65,081	\$ (270,061)	\$ 399,340	70

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

Facility Name & ID Number Aperion Care Forest Park

0049247

Report Period Beginning:

01/01/16

Ending:

12/31/16

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,180,390	\$ 335,142		\$ 65,081	\$ (270,061)	\$ 399,340	1
2	Door Replacement	2013	5,450		20	273	273	931	2
3	Plumbing Work	2013	2,800		20	140	140	490	3
4	Electrical Work	2013	3,784		20	189	189	694	4
5	Concrete Electrical Work	2013	14,950		20	1,495	1,495	4,610	5
6	Expansion Power Supply	2013	5,025		20	251	251	879	6
7	Fire Dampers	2013	3,978		20	199	199	796	7
8	Guest Bathrooms: Plumbing, Wall Tile & Flooring, Repair Drywa	2013	9,287		20	929	929	3,018	8
9	2Nd Floor Corridor: Sconces & Their Installation	2013	7,046		20	352	352	1,145	9
10	Rooms 204-211: Floor Work, Electrical Outlets, Lighting, Bumper	2013	25,894		20	1,295	1,295	4,208	10
11	Various Areas: Painting	2013	7,292		20	365	365	1,185	11
12	Physicians Lounge: Replace Flooring, Installation Of Kitchen Cab	2013	11,381		20	569	569	1,849	12
13	2Nd Floor Nurses Station: Install Reatec On Nurses Station	2013	25,074		20	1,254	1,254	4,075	13
14	2Nd Floor Mds Office: Floor Prep, New Flooring	2013	2,858		20	143	143	464	14
15	2Nd Floor Theater: Remove Old Carpet And Install New	2013	10,614		20	531	531	1,725	15
16	3 Floor Dining Room: Lighting	2013	4,001		20	200	200	650	16
17	3Rd Floor Nurses Station: Bumper Rail	2013	3,007		20	150	150	489	17
18	Pump Repair	2013	5,265		20	263	263	943	18
19	Upholstered Cornice	2013	6,932		20	347	347	1,098	19
20	Pavement Resurfacing	2014	29,851		20	1,990	1,990	5,141	20
21	New D/F Illuminated Display Aluminum Sign	2014	9,146		20	1,829	1,829	4,725	21
22	Remove Cove Base & Vct; Pvt & Cove Base Installation	2014	9,541		20	477	477	1,431	22
23	Nac Panel Repair	2014	2,794		20	559	559	1,676	23
24	Install Circuts On Emergrncy Panel	2014	3,385		20	169	169	480	24
25	Elevator Hydraulic Repairs - New Oil Coolers	2014	23,800		20	1,190	1,190	3,570	25
26	Elevator Repairs - 3 Units - Replace Leaky Gaskets, Valves	2014	14,500		20	725	725	2,054	26
27	2Nd Floor Nourishment Room - Replacement Of Solid Surface To	2014	11,657		20	583	583	1,748	27
28	New Hot Water Heater & Tank	2014	24,900		20	1,245	1,245	2,801	28
29	New Air Handler Pump	2014	3,477		20	174	174	449	29
30	2 Elevator Keypads	2014	3,150		20	158	158	368	30
31	Replaced Elevator Door Motor	2014	2,728		20	136	136	398	31
32	4Th Floor Signage. Wallcovering, Handrails, Paint Nurses Lounge	2014	43,505		20	2,175	2,175	4,532	32
33	4Th Floor Corridor-Remove Soffit, Install New Suspended Grid &	2014	14,599		20	730	730	1,521	33
34	TOTAL (lines 1 thru 33)		\$ 1,532,059	\$ 335,142		\$ 86,165	\$ (248,977)	\$ 459,482	34

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

Facility Name & ID Number Aperion Care Forest Park

0049247

Report Period Beginning:

01/01/16

Ending:

12/31/16

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 1,532,059	\$ 335,142		\$ 86,165	\$ (248,977)	\$ 459,482	1
2	4Th Floor Corridor & Nurses Station - New Light Fixtures	2014	12,455		20	623	623	1,297	2
3	4Th Floor Corridor - Remove Wood Base & Vct, Pvt Installation	2014	19,417		20	971	971	2,023	3
4	4Th Flr Corridor & Nrs Station-Ceiling Tile, Floor Prep, Semi-Cu	2014	41,018		20	2,051	2,051	4,273	4
5	4Th Floor Wallcovering Materials	2014	14,604		20	730	730	1,521	5
6	Installation Of New Bumper Guards & Corner Guards	2014	12,061		20	603	603	1,256	6
7	4Th Floor Lockers, Demo & Install New Tile, Plumbing, Paint Wa	2014	3,198		20	160	160	333	7
8	4Th Flr Dining Rm-New Light Fixtures, Ceiling Tile, Wall Sheetin	2014	27,306		20	1,365	1,365	2,844	8
9	4Th Floor Nourishment Room - Custom Cabinets	2014	6,172		20	309	309	643	9
10	3 Exhaust Fans For Each Oxygen Rm With Fresh Air Ducting	2015	8,900		20	445	445	890	10
11	Voip Cable Wiring	2015	5,120		20	256	256	469	11
12	Landscaping: Retaining Wall, Debris Removal, Drainage, Planting	2015	56,533		20	2,827	2,827	4,947	12
13	Lobby: Wallcovering, Ceramic Tile, Atrium: Ceramic Tile, 4Th Fl	2015	84,676		20	4,234	4,234	6,704	13
14	4Th Fl Corridor Nurses Station Countertop & Lobby Light Fixtur	2015	25,789		20	1,289	1,289	2,042	14
15	Pump Motor And Relay Board	2015	4,906		20	245	245	388	15
16	Connect All Resident Rms & Nurses Stations To Phone Lines	2015	2,600		20	130	130	184	16
17	Chiller	2015	14,679		20	734	734	979	17
18	4Th Floor Dining Room Window Treatments	2015	4,393		20	220	220	311	18
19	Door Wander Control	2015	9,579		20	479	479	679	19
20	Reception Counter, 2Nd Floor 2-Tier Lockers	2015	6,781		20	339	339	396	20
21	2 Elevator Floors, Handrails, Walls & 2Nd Fl Guest Bath Plumbin	2015	49,796		20	2,490	2,490	2,697	21
22	Replace Laundry Exhaust Fan	2015	3,219		20	161	161	188	22
23	Atrium: Framing,Electrical,Lighting,Wallcovering,Tile,Fireplace	2015	103,434		20	5,172	5,172	9,481	23
24	3Rd Flr Shwr Rm: New Drywall,Floor & Wall Tile,Shower Fixtur	2015	50,134		20	2,507	2,507	4,596	24
25	4Th Flr Lockers & Mds Office: New Tile, Custom Workstations	2015	10,430		20	522	522	956	25
26	Roof Patch Up	2015	4,550		20	228	228	265	26
27	Replace Elevator Motor & Door Board	2015	3,141		20	157	157	236	27
28	Repair Multiple Exhaust Fans	2015	4,661		20	233	233	291	28
29	Door And Latch For Chiller	2016	11,736		20	587	587	587	29
30	Excavation/Gravel/Concrete-West & East Side Of Building	2016	5,400		20	203	203	203	30
31	Dialysis Center (98,000)-Demolition,Drywall,Painting,Flooring...	2016	77,851		20	729	729	729	31
32	Cable For Camera	2016	5,611		20	140	140	140	32
33	Condenser Fan Motos & Blades On Chiller	2016	16,803		20	210	210	210	33
34	TOTAL (lines 1 thru 33)		\$ 2,239,013	\$ 335,142		\$ 117,511	\$ (217,631)	\$ 512,240	34

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

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		\$ 2,239,013	\$ 335,142		\$ 117,511	\$ (217,631)	\$ 512,240	1
2	Replaced Bad Power Supply	2016	6,740		20	337	337	337	2
3	Installed New Valves For Chiller A/C And Boiler	2016	5,395		20	270	270	270	3
4	Replace Pump And Motor Assembly And Wire	2016	10,815		20	541	541	541	4
5	Kitchen Air Handler - Frozen Busted Coil	2016	2,982		20	149	149	149	5
6	Elevator Wander Guard Kit	2016	3,510		20	176	176	176	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,268,456	\$ 335,142		\$ 118,983	\$ (216,159)	\$ 513,712	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	Totals from Page 12D, Carried Forward		\$ 2,268,456	\$ 335,142		\$ 118,983	\$ (216,159)	\$ 513,712	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
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,268,456	\$ 335,142		\$ 118,983	\$ (216,159)	\$ 513,712	34

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Related Party		\$	\$		\$	\$	\$	1
2 Buildings:								2
3 Allocated from 8131 N. Monticello	2010		697	35	606	(91)	6,277	3
4 Allocated from Chase Office	2016	32,743	350	35	350		350	4
5								5
6								6
7								7
8 Leasehold Improvements:								8
9 Allocated from Aperion Care	2010	1,746	281	20	87	(194)	611	9
10 Allocated from Aperion Care	2012	495	38	20	25	(13)	124	10
11 Allocated from Aperion Care	2013	211	24	20	11	(13)	42	11
12								12
13 Allocated from 8131 N. Monticello	2010		1,229	20	529	(700)	5,555	13
14 Allocated from 8131 N. Monticello	2013			20	92	92	566	14
15								15
16 Allocated from Chase Office	2016	165,952	3,457	20	3,457		3,457	16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34 TOTAL (lines 1 thru 33)		\$ 201,147	\$ 6,076		\$ 5,157	\$ (919)	\$ 16,982	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	Totals from Page 12H, Carried Forward		\$201,147	\$6,076		\$5,157	\$(919)	\$16,982	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$201,147	\$6,076		\$5,157	\$(919)	\$16,982	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	\$ 464,920	\$ 1,196	\$ 65,300	\$ 64,104	10	\$ 257,746	71
72	Current Year Purchases	86,366	3,691	4,255	564	10	4,255	72
73	Fully Depreciated Assets	112,436				10	112,436	73
74								74
75	TOTALS	\$ 663,722	\$ 4,887	\$ 69,555	\$ 64,668		\$ 374,437	75

D. Vehicle Costs. (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76		Allocated from Aperion Care	2016	\$ 1,960	\$ 398	\$ 392	\$ (6)	5	\$ 880
77		Allocated from Aperion Consulti	2016	1,358	264	272	8	5	543
78									78
79									79
80	TOTALS			\$ 3,318	\$ 662	\$ 664	\$ 2		\$ 1,423

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	2,939,134
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	340,691
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	189,203
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	(151,488)
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	889,572

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		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92	Renovations	\$ 606,958
93		
94		
95		\$ 606,958

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Forest Park Property
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

YESNO
- If NO, see instructions.

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		232		\$1,774,770			3
4	Additions							4
5	Allocated from 8131 N. Monticello				533			5
6								6
7	TOTAL		232		\$1,775,303			7

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:

YESNO

Terms: *

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

15. Is Movable equipment rental included in building rental?

YESNO
16. Rental Amount for movable equipment: \$21,644Description: See Attached Schedule
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Aperion Consulting		\$	\$715	17
18					18
19					19
20					20
21	TOTAL		\$-	\$715	21

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. /2017	\$
13. /2018	\$
14. /2019	\$

* 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.

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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.)

		1	2	3	4	5	6	7	8	
	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	39 - 03	hrs	\$		\$ 682,846	\$		\$ 682,846	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			253,676			253,676	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			813,459			813,459	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				686,333		686,333	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					134,540	74,308		208,848	13
14	TOTAL			\$		\$ 1,884,521	\$ 760,641		\$ 2,645,162	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.

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 389,025	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	4,028,299		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	393,563		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	186,500		8
9	Other(specify): <u>See Attached Schedule</u>	287,094		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,284,481	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	2,218,710		15
16	Equipment, at Historical Cost	546,780		16
17	Accumulated Depreciation (book methods)	(1,354,741)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	4,812,240		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,222,989	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 11,507,470	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,653,923	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	3,097,051		29
30	Accrued Salaries Payable	525,047		30
31	Accrued Taxes Payable (excluding real estate taxes)	25,291		31
32	Accrued Real Estate Taxes(Sch.IX-B)	480,683		32
33	Accrued Interest Payable	10,560		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	3,790,664		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 9,583,219	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,583,219	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,924,251	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 11,507,470	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,154,736	1
2	Restatements (describe):		2
3	<u>Rounding</u>	(2)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,154,734	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(210,083)	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	(20,400)	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)	\$ (230,483)	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)	\$ 1,924,251	24 *

* This must agree with page 17, line 47.

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

1			
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 17,138,406	1
2	Discounts and Allowances for all Levels	(236,441)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 16,901,965	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	146,263	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 146,263	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	26,900	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	2,788	19
20	Radiology and X-Ray	824	20
21	Other Medical Services	3,109	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 33,621	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,842	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,842	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	1,470	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,470	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 17,086,161	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,027,802	31
32	Health Care	5,338,074	32
33	General Administration	4,030,615	33
	B. Capital Expense		
34	Ownership	2,757,774	34
	C. Ancillary Expense		
35	Special Cost Centers	2,719,713	35
36	Provider Participation Fee	422,266	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 17,296,244	40
41	Income before Income Taxes (line 30 minus line 40)**	(210,083)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (210,083)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 5,225,570	44
45	Private Pay - Net Inpatient Revenue	381,255	45
46	Medicare - Net Inpatient Revenue	7,165,795	46
47	Other-(specify) Insurance	4,129,345	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 16,901,965	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.

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	2,120	2,200	\$ 88,664	\$ 40.30	1
2	Assistant Director of Nursing	1,696	1,760	76,753	43.61	2
3	Registered Nurses	30,255	32,451	1,049,738	32.35	3
4	Licensed Practical Nurses	43,982	47,457	1,389,594	29.28	4
5	CNAs & Orderlies	109,125	116,539	1,448,972	12.43	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,650	8,753	153,386	17.52	8
9	Activity Director	1,520	1,613	33,243	20.61	9
10	Activity Assistants	14,650	15,808	168,513	10.66	10
11	Social Service Workers	11,575	12,411	298,778	24.07	11
12	Dietician					12
13	Food Service Supervisor	3,506	4,051	74,679	18.43	13
14	Head Cook	5,300	5,986	70,359	11.75	14
15	Cook Helpers/Assistants	14,910	16,210	177,683	10.96	15
16	Dishwashers					16
17	Maintenance Workers	3,832	4,126	85,781	20.79	17
18	Housekeepers	2,024	2,079	23,446	11.28	18
19	Laundry					19
20	Administrator	2,608	2,656	91,494	34.45	20
21	Assistant Administrator	1,728	1,760	34,643	19.68	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,627	12,052	214,405	17.79	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,984	2,046	35,204	17.21	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	269,092	289,958	\$ 5,515,335 *	\$ 19.02	34

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	1,001	\$ 57,582	01-03	35
36	Medical Director	Monthly	43,500	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	932	74,100	10-03	38
39	Pharmacist Consultant	Monthly	17,303	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	28	1,444	11-03	44
45	Social Service Consultant	70	4,185	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	2,031	\$ 198,114		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

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

** See instructions.

Facility Name & ID Number		Aperion Care Forest Park		STATE OF ILLINOIS	#	0049247	Report Period Beginning:	01/01/16	Ending:	12/31/16	Page 22
XX. GENERAL INFORMATION:											
(1)	Are nursing employees (RN,LPN,NA) represented by a union?			<u>No</u>							
(2)	Are there any dues to nursing home associations included on the cost report? If YES, give association name and amount.			<u>Yes</u> <u>ICLTC \$21,265</u>							
(3)	Did the nursing home make political contributions or payments to a political action organization? If YES, have these costs been properly adjusted out of the cost report?			<u>Yes</u> <u>Yes</u>							
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? If YES, what is the capacity?			<u>No</u> <u>N/A</u>							
(5)	Have you properly capitalized all major repairs and equipment purchases? What was the average life used for new equipment added during this period?			<u>Yes</u> <u>10 Years</u>							
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.			\$ <u>48,199</u> Line <u>10</u>							
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports? If NO, attach a complete explanation.			<u>Yes</u>							
(8)	Are you presently operating under a sale and leaseback arrangement? If YES, give effective date of lease.			<u>No</u> <u>N/A</u>							
(9)	Are you presently operating under a sublease agreement?			YES <u>X</u> NO							
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES <u>NO</u> <u>X</u> If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.			<u>N/A</u>							
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. This amount is to be recorded on line 42 of Schedule V.			\$ <u>422,266</u>							
(12)	Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? If YES, attach an explanation of the allocation.			<u>No</u>							
(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?			<u>Yes</u>							
(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? 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.			<u>No</u>							
(15)	Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. Has any meal income been offset against related costs?			\$ <u>No</u> Indicate the amount. \$ <u>N/A</u>							
(16)	Travel and Transportation										
	a. Are there costs included for out-of-state travel? If YES, attach a complete explanation.			<u>No</u>							
	b. Do you have a separate contract with the Department to provide medical transportation for residents? If YES, please indicate the amount of income earned from such a program during this reporting period.			<u>No</u> \$ <u>N/A</u>							
	c. What percent of all travel expense relates to transportation of nurses and patients?			<u>100% ln 14</u>							
	d. Have vehicle usage logs been maintained?			<u>N/A</u>							
	e. Are all vehicles stored at the nursing home during the night and all other times when not in use?			<u>N/A</u>							
	f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?			<u>N/A</u>							
	g. Does the facility transport residents to and from day training? Indicate the amount of income earned from providing such transportation during this reporting period.			<u>No</u> \$ <u>N/A</u>							
(17)	Has an audit been performed by an independent certified public accounting firm? Firm Name:			<u>No</u> <u>N/A</u>							
(18)	Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?			<u>Yes</u>							
(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. Attach invoices and a summary of services for all architect and appraisal fees			<u>Yes</u>							