



Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496 Report Period Beginning: 01/01/17 Ending: 12/31/17

**III. STATISTICAL DATA**

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	56	Skilled (SNF)	56	20,440	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	56	TOTALS	56	20,440	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	3,478	1,511	14,422	19,411	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	3,478	1,511	14,422	19,411	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.97%

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 10/01/2006

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 10/01/2006 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 56 and days of care provided 6,040

Medicare Intermediary National Government Services

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name & ID Number Aperion Care Burbank, Llc # 0048496 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	169,785	15,531	13,520	198,836		198,836	5,096	203,932		1
2	Food Purchase		120,869		120,869		120,869	(13,574)	107,295		2
3	Housekeeping	65,771	18,605		84,376		84,376		84,376		3
4	Laundry	28,683	2,229	60,309	91,221		91,221	(3,872)	87,349		4
5	Heat and Other Utilities			87,246	87,246		87,246	(6,289)	80,957		5
6	Maintenance	60,850	14,545	51,290	126,685		126,685	2,867	129,552		6
7	Other (specify):*							1,731	1,731		7
8	<b>TOTAL General Services</b>	325,089	171,779	212,365	709,233		709,233	(14,041)	695,192		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			24,000	24,000		24,000		24,000		9
10	Nursing and Medical Records	1,332,874	48,160	33,334	1,414,368		1,414,368	(3,706)	1,410,662		10
10a	Therapy	19,609			19,609		19,609		19,609		10a
11	Activities	81,911	7,901	928	90,740		90,740		90,740		11
12	Social Services	94,336		2,720	97,056		97,056		97,056		12
13	CNA Training										13
14	Program Transportation			80	80		80		80		14
15	Other (specify):*							2,592	2,592		15
16	<b>TOTAL Health Care and Programs</b>	1,528,730	56,061	61,062	1,645,853		1,645,853	(1,115)	1,644,738		16
	<b>C. General Administration</b>										
17	Administrative	131,143		262,601	393,744		393,744	(231,650)	162,094		17
18	Directors Fees										18
19	Professional Services			400,072	400,072	(88)	399,984	(189,999)	209,985		19
20	Dues, Fees, Subscriptions & Promotions			94,270	94,270		94,270	(73,600)	20,670		20
21	Clerical & General Office Expenses	48,909		186,611	235,520		235,520	(76,310)	159,210		21
22	Employee Benefits & Payroll Taxes			288,115	288,115		288,115		288,115		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,035	4,035		4,035	910	4,945		24
25	Other Admin. Staff Transportation			459	459		459	1,373	1,832		25
26	Insurance-Prop.Liab.Malpractice			283,297	283,297		283,297	1,039	284,336		26
27	Other (specify):*							8,719	8,719		27
28	<b>TOTAL General Administration</b>	180,052		1,519,460	1,699,512	(88)	1,699,424	(559,519)	1,139,905		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,033,871	227,840	1,792,887	4,054,598	(88)	4,054,510	(574,674)	3,479,836		29

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

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

Facility Name &amp; ID Number

Aperion Care Burbank, Llc

#0048496

Report Period Beginning:

01/01/17

Ending:

12/31/17

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			98,539	98,539		98,539	43,074	141,613			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			42,520	42,520		42,520	394,518	437,038			32
33	Real Estate Taxes			195,575	195,575	88	195,663	738	196,401			33
34	Rent-Facility & Grounds			628,000	628,000		628,000	(628,000)				34
35	Rent-Equipment & Vehicles			6,600	6,600		6,600	2,339	8,939			35
36	Other (specify):*			11,483	11,483		11,483	(11,483)				36
37	<b>TOTAL Ownership</b>			982,717	982,717	88	982,805	(198,814)	783,991			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		111,400	646,234	757,634		757,634	(25,150)	732,484			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			111,429	111,429		111,429		111,429			42
43	Other (specify):*			16,509	16,509		16,509	(16,509)				43
44	<b>TOTAL Special Cost Centers</b>		111,400	774,172	885,572		885,572	(41,659)	843,913			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,033,871	339,240	3,549,776	5,922,887		5,922,887	(815,147)	5,107,740			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.)**

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
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	(6,848)	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	(43,301)	30		9
10	Interest and Other Investment Income	(8,905)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(94)	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	(998)	21		18
19	Entertainment	(1,643)	21		19
20	Contributions	(74,169)	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	(140,483)	21		24
25	Fund Raising, Advertising and Promotional	(16,509)	43		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	(69,290)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (362,240)		\$	30

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

		1	2	
		<b>Amount</b>	<b>Reference</b>	
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)	(452,907)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (452,907)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (815,147)		37

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

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

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

**BHF USE ONLY**

48		49		50		51		52	
----	--	----	--	----	--	----	--	----	--

Aperion Care Burbank, Llc

ID# 0048496

Report Period Beginning: 01/01/17

Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Bank Charges	\$ (4,933)	21	1
2	Amortization	(11,483)	36	2
3	Building Co - Amortization	(27,581)	36	3
4	Building Co - State Replacement Tax	(933)	21	4
5	Building Co - Professional Fees	(15,580)	19	5
6	Additional R&M	7,065	06	6
7	Non-Allowable Legal	(8,851)	19	7
8	PAC Dues	(3,738)	20	8
9	Theft and Damage/Loss	(200)	21	9
10	Non-Allowable Seminar Expense	(282)	24	10
11	Sales/Use Tax	(464)	21	11
12	Bldg Co Licenses	(89)	20	12
13	Non Allowable Professional Fees	(2,221)	19	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	<b>Total</b>	(69,290)		49

Aperion Care Burbank, Llc

ID# 0048496  
 Report Period Beginning: 01/01/17  
 Ending: 12/31/17

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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Burbank, Llc# 0048496

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				5,096								5,096	1
2	Food Purchase	(94)		38	(13,520)	2							(13,574)	2
3	Housekeeping													3
4	Laundry									(3,872)			(3,872)	4
5	Heat and Other Utilities	(6,848)		(7)			566						(6,289)	5
6	Maintenance	7,065		575	(5,911)		1,138						2,867	6
7	Other (specify):*			24	1,532		175						1,731	7
8	<b>TOTAL General Services</b>	<b>123</b>		<b>630</b>	<b>(12,803)</b>	<b>2</b>	<b>1,880</b>			<b>(3,872)</b>			<b>(14,041)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			4,349	(8,055)								(3,706)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			220	2,372								2,592	15
16	<b>TOTAL Health Care and Programs</b>			<b>4,569</b>	<b>(5,684)</b>								<b>(1,115)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(233,159)		1,509							(231,650)	17
18	Directors Fees													18
19	Professional Services	(26,652)	15,580	(61,944)	741	(118,610)	3,998		(3,111)				(189,999)	19
20	Fees, Subscriptions & Promotions	(77,996)	89	2,901	1,102	297	7						(73,600)	20
21	Clerical & General Office Expenses	(149,654)	933	20,674	3,940	46,802	995						(76,310)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(282)		703	409	80							910	24
25	Other Admin. Staff Transportation			553	781	38							1,373	25
26	Insurance-Prop.Liab.Malpractice			1,039									1,039	26
27	Other (specify):*			2,391	524	5,804							8,719	27
28	<b>TOTAL General Administration</b>	<b>(254,584)</b>	<b>16,602</b>	<b>(266,842)</b>	<b>7,497</b>	<b>(64,080)</b>	<b>4,999</b>		<b>(3,111)</b>				<b>(559,519)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(254,461)</b>	<b>16,602</b>	<b>(261,643)</b>	<b>(10,990)</b>	<b>(64,078)</b>	<b>6,879</b>		<b>(3,111)</b>	<b>(3,872)</b>			<b>(574,674)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Burbank, Llc# 0048496

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(43,301)	77,405	752	135	166	7,917						43,074	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(8,905)	399,708	1,921	9	(233)	2,018						394,518	32
33	Real Estate Taxes						738						738	33
34	Rent-Facility & Grounds		(600,000)				(28,000)						(628,000)	34
35	Rent-Equipment & Vehicles			1,463	214	200	463						2,339	35
36	Other (specify):*	(39,064)	27,581										(11,483)	36
37	<b>TOTAL Ownership</b>	<b>(91,270)</b>	<b>(95,306)</b>	<b>4,136</b>	<b>358</b>	<b>133</b>	<b>(16,864)</b>						<b>(198,814)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(25,150)					(25,150)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(16,509)											(16,509)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(16,509)</b>						<b>(25,150)</b>					<b>(41,659)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(362,240)	(78,704)	(257,508)	(10,632)	(63,946)	(9,985)	(25,150)	(3,111)	(3,872)			(815,147)	45

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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	34 Rent	\$ 600,000	Exceptional NRC Realty	100.00%	\$	(600,000)	1
2	V	36 Amortization		Exceptional NRC Realty	100.00%	27,581	27,581	2
3	V	33 Rent Income -RE Taxes	195,575	Exceptional NRC Realty	100.00%	195,575		3
4	V	21 State Replacement Tax		Exceptional NRC Realty	100.00%	933	933	4
5	V	30 Depreciation		Exceptional NRC Realty	100.00%	77,405	77,405	5
6	V	32 Interest	5	Exceptional NRC Realty	100.00%	399,713	399,708	6
7	V	19 Professional Fees		Exceptional NRC Realty	100.00%	2,500	2,500	7
8	V	19 Accounting Fees		Exceptional NRC Realty	100.00%	8,025	8,025	8
9	V	19 Legal Fees		Exceptional NRC Realty	100.00%	55	55	9
10	V	19 Bookkeeping Fees		Exceptional NRC Realty	100.00%	5,000	5,000	10
11	V	20 Licenses & Permits		Exceptional NRC Realty	100.00%	89	89	11
12	V							12
13	V							13
14	Total		\$ 795,580			\$ 716,876	\$ * (78,704)	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%	\$ 38	\$	38	15
16	V	5 UTILITIES		APERION CARE, INC.	100.00%	(7)		(7)	16
17	V	6 MAINTENANCE SALARY		APERION CARE, INC.	100.00%	472		472	17
18	V	6 REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	103		103	18
19	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	24		24	19
20	V	10 SALARY- NURSE		APERION CARE, INC.	100.00%	4,349		4,349	20
21	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	220		220	21
22	V	17 ADMINISTRATIVE SALARIES		APERION CARE, INC.	100.00%	25,934		25,934	22
23	V	17 MANAGEMENT FEES		APERION CARE, INC.	100.00%	3,507		3,507	23
24	V	19 PROFESSIONAL FEES		APERION CARE, INC.	100.00%	2,293		2,293	24
25	V	20 FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	2,901		2,901	25
26	V	21 CLERICAL SALARY		APERION CARE, INC.	100.00%	19,946		19,946	26
27	V	21 CLERICAL & GENERAL		APERION CARE, INC.	100.00%	728		728	27
28	V	24 SEMINARS		APERION CARE, INC.	100.00%	703		703	28
29	V	25 AUTO AND TRAVEL		APERION CARE, INC.	100.00%	553		553	29
30	V	26 INSURANCE		APERION CARE, INC.	100.00%	1,039		1,039	30
31	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	2,391		2,391	31
32	V	30 DEPRECIATION		APERION CARE, INC.	100.00%	752		752	32
33	V	32 INTEREST		APERION CARE, INC.	100.00%	1,921		1,921	33
34	V	35 AUTO LEASE		APERION CARE, INC.	100.00%	1,450		1,450	34
35	V	35 EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	12		12	35
36	V	17 MANAGEMENT FEE	262,601	APERION CARE, INC.	100.00%			(262,601)	36
37	V	19 HOME OFFICE	64,237	APERION CARE, INC.	100.00%			(64,237)	37
38	V								38
39	Total		\$ 326,838			\$ 69,330	\$ *	(257,508)	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		APERION CONSULTING, LLC	100.00%	\$ 5,096	\$ 5,096
16	V	6		APERION CONSULTING, LLC	100.00%	5,711	5,711
17	V	6		APERION CONSULTING, LLC	100.00%	3	3
18	V	7		APERION CONSULTING, LLC	100.00%	1,532	1,532
19	V	10		APERION CONSULTING, LLC	100.00%	20,957	20,957
20	V	15		APERION CONSULTING, LLC	100.00%	2,372	2,372
21	V	19		APERION CONSULTING, LLC	100.00%	741	741
22	V	20		APERION CONSULTING, LLC	100.00%	1,102	1,102
23	V	21		APERION CONSULTING, LLC	100.00%	3,940	3,940
24	V	24		APERION CONSULTING, LLC	100.00%	409	409
25	V	25		APERION CONSULTING, LLC	100.00%	781	781
26	V	27		APERION CONSULTING, LLC	100.00%	524	524
27	V	30		APERION CONSULTING, LLC	100.00%	135	135
28	V	32		APERION CONSULTING, LLC	100.00%	9	9
29	V	35		APERION CONSULTING, LLC	100.00%	214	214
30	V						
31	V						
32	V						
33	V						
34	V	10	29,013	APERION CONSULTING, LLC	100.00%		(29,013)
35	V	02	13,520	APERION CONSULTING, LLC	100.00%		(13,520)
36	V	06	525	APERION CONSULTING, LLC	100.00%		(525)
37	V	06	11,100	APERION CONSULTING, LLC	100.00%		(11,100)
38	V						
39	Total		\$ 54,158			\$ 43,526	\$ * (10,632)

\* 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		APERION FINANCIAL, LLC	100.00%	\$ 2	\$ 2
16	V	17		APERION FINANCIAL, LLC	100.00%	1,509	1,509
17	V	19		APERION FINANCIAL, LLC	100.00%	688	688
18	V	20		APERION FINANCIAL, LLC	100.00%	297	297
19	V	21		APERION FINANCIAL, LLC	100.00%	46,802	46,802
20	V	24		APERION FINANCIAL, LLC	100.00%	80	80
21	V	25		APERION FINANCIAL, LLC	100.00%	38	38
22	V	27		APERION FINANCIAL, LLC	100.00%	5,804	5,804
23	V	30		APERION FINANCIAL, LLC	100.00%	166	166
24	V	32		APERION FINANCIAL, LLC	100.00%	(233)	(233)
25	V	35		APERION FINANCIAL, LLC	100.00%	200	200
26	V			APERION FINANCIAL, LLC	100.00%		
27	V			APERION FINANCIAL, LLC	100.00%		
28	V			APERION FINANCIAL, LLC	100.00%		
29	V			APERION FINANCIAL, LLC	100.00%		
30	V			APERION FINANCIAL, LLC	100.00%		
31	V			APERION FINANCIAL, LLC	100.00%		
32	V			APERION FINANCIAL, LLC	100.00%		
33	V			APERION FINANCIAL, LLC	100.00%		
34	V	19	119,298	APERION FINANCIAL, LLC	100.00%		(119,298)
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 119,298			\$ 55,352	\$ * (63,946)

\* 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%	\$ 566	\$ 566
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,138	1,138
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		175	175
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		3,998	3,998
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		7	7
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		995	995
21	V	26 INSURANCE		CHASE OFFICE,LLC			
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		7,917	7,917
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		2,018	2,018
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		738	738
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		463	463
26	V	34 RENTAL INCOME	28,000	CHASE OFFICE,LLC			(28,000)
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 28,000			\$ 18,015	\$ * (9,985)

\* 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	\$ 624,058	Renewal Rehab	100.00%	\$ 598,908	\$ (25,150)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 624,058			\$ 598,908	\$ * (25,150)

\* 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	\$ 12,963	ProPay HR LLC	24.00%	\$ 9,852	\$ (3,111)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 12,963			\$ 9,852	\$ * (3,111)

\* 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	\$ 60,309	EcoBrite Linen		\$ 56,437	\$ (3,872)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 60,309			\$ 56,437	\$ * (3,872)

\* 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	<b>Total</b>		\$			\$	\$ *	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	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	Yosef Meystel Trust	60.00%	Aperion Care Bloomington	Bloomington	Interbuild Construction	Chicago	Bldg Improvements	1
2	42170 LP	10.00%	Aperion Care Bridgeport	Bridgeport	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	2
3	1219 LP	10.00%	Aperion Care Chicago Heights	Chicago Heights	Propay	Evanston	Payroll Services	3
4	257 LP	19.00%	Aperion Care Demotte	Demotte,IN	Renewal Rehab	Skokie	Therapy Services	4
5	350 LP	1.00%	Aperion Care Dolton	Dolton	Aperion Care, Inc.	Skokie	Corporate Manager	5
6			Aperion Care Elgin	Elgin	Aperion Consulting, Inc.	Skokie	Consulting Co.	6
7			Aperion Care Evanston	Evanston	Aperion Financial, Inc.	Skokie	Bookkeeping	7
8			Aperion Care Forest Park	Forest Park	Eco-Brite	Skokie	Laundry	8
9			Aperion Care Plum Grove	Palatine	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10			Aperion Care Galesburg	Galesburg	Pointe Property, LLC	Boston, MA	Property Management	10
11			Aperion Care Hidden Lake	St. Louis, MO	Aperion Estates Peru	Peru, IN	ALF	11
12			Aperion Care Highwood	Highwood	Aperion Care Demotte	Demotte, IN	ALF	12
13			Aperion Care International	Chicago	Aperion Care Hidden Lake	St. Louis, MO	ALF	13
14			Aperion Care Jacksonville	Jacksonville	Aperion Care Hidden Lake	St. Louis, MO	ILF	14
15			Aperion Care Kokomo	Kokomo, IN	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	15
16			Aperion Care Litchfield	Litchfield	San Antonio Property, LLC	San Antonio, TX	Building Co.	16
17			Aperion Care Midlothian	Midlothian	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	17
18			Aperion Care Moline	East Moline				18
19			Aperion Care Oak Lawn	Oak Lawn				19
20			Aperion Care Peru	Peru, IN				20
21			Aperion Care Spring Valley	Spring Valley				21
22			Aperion Care Springfield	Springfield				22
23			Aperion Care St. Elmo	St. Elmo				23
24			Aperion Care Tolleston Park	Gary, IN				24
25			Aperion Care Toluca	Toluca				25
26			Aperion Care Valparaiso	Valparaiso, IN				26
27			Aperion Care Wilmington	Wilmington				27
28			Burgin Manor	Olney				28
29			The Arbors at Michigan City	Michigan City, IN				29
30			Aperion Care Cairo	Cairo				30



Facility Name &amp; ID Number

Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending:

12/31/17

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0%	See Attachment	0.7	1.75%	Alloc Salary	\$ 3,507	17-7	1	
2	Jay Meystel	Relative	Administrative	0%	See Attachment	0.4	1.00%	Alloc Salary	507	17-7	2	
3	Joel Meystel	Relative	Clerical	0%	See Attachment	0.4	2.00%	Alloc Salary	133	21-7	3	
4	Cynthia Meystel	Relative	Clerical	0%	See Attachment	0.059	1.76%	Alloc Salary	495	21-7	4	
5	Nosson Factor	Relative	Clerical	0%	See Attachment	0.6	1.82%	Alloc Salary	1,203	21-7	5	
6											6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 5,845		13	

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending: 12/31/17

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,106,839	47	\$ 2,158	\$ 19,411	\$ 38	1
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	19,411	(7)	2
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	19,411	472	3
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	19,411	103	4
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	19,411	24	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	19,411	4,349	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	19,411	220	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	19,411	25,934	8
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	19,411	3,507	9
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	19,411	2,293	10
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	19,411	2,901	11
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	19,411	19,946	12
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	19,411	728	13
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	19,411	703	14
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	19,411	553	15
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	19,411	1,039	16
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	19,411	2,391	17
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	19,411	752	18
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	19,411	1,921	19
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	19,411	1,450	20
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	19,411	12	21
22									22
23									23
24									24
25	TOTALS					\$ 3,953,315	\$ 2,891,038	\$ 69,330	25

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

APERION CONSULTING, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

( 847) 262-3800

Fax Number

(

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETITIAN SALARY	PATIENT DAYS	1,106,839	47	\$ 290,566	\$ 19,411	\$ 5,096	1	
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	19,411	5,711	2	
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162	19,411	3	3	
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378	19,411	1,532	4	
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	1,194,994	19,411	20,957	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233	19,411	2,372	6	
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241	19,411	741	7	
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820	19,411	1,102	8	
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	200,283	19,411	3,940	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340	19,411	409	10	
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550	19,411	781	11	
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866	19,411	524	12	
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685	19,411	135	13	
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508	19,411	9	14	
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204	19,411	214	15	
16									16	
17									17	
18									18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 2,481,871	\$ 2,011,519	\$ 43,526	25	

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

APERION FINANCIAL, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

( 847) 262-3800

Fax Number

(

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,106,839	47	\$ 92	\$ 19,411	\$ 2	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	1,106,839	47	86,036	19,411	1,509	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	39,233	19,411	688	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	16,932	19,411	297	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	2,668,725	19,411	46,802	5
6	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	4,567	19,411	80	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	2,179	19,411	38	7
8	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	330,931	19,411	5,804	8
9	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	9,460	19,411	166	9
10	32	INTEREST	ACTUAL CENSUS	1,106,839	47	(13,300)	19,411	(233)	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	11,395	19,411	200	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 3,156,251	\$ 2,716,455	\$ 55,352	25

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	\$ 32,299	\$ 19,411	\$ 566	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	19,411	1,138	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	19,411	175	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	19,411	3,998	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	19,411	7	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	19,411	995	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		19,411		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	19,411	7,917	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	19,411	2,018	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	19,411	738	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	19,411	463	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,027,237	\$	\$ 18,015	25

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Renewal Rehab

Street Address 4655 W Chase Ave

City / State / Zip Code Lincolnwood, IL 60712

Phone Number ( 847-673-6767

Fax Number ( 847-673-6768

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	43	\$	\$		\$ 598,908	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				\$	\$		\$ 598,908	25

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

ProPay HR LLC

Street Address

2201 W Main St

City / State / Zip Code

Evanston, IL 60206

Phone Number

( 847-905-3268

Fax Number

( )

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct	43	\$	\$		\$ 9,852	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				\$	\$		\$ 9,852	25

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization EcoBrite Linen  
 Street Address 3712 Jarvis Avenue  
 City / State / Zip Code Skokie, IL 60076  
 Phone Number (847) 582-4000  
 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	4	Laundry Service	Direct		\$	\$		\$ 13,195	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				\$	\$		\$ 13,195	25

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496 Report Period Beginning: 01/01/17 Ending: 12/31/17

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number (\_\_\_\_) \_\_\_\_\_  
 Fax Number (\_\_\_\_) \_\_\_\_\_

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending: 12/31/17

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

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

Facility Name & ID Number

Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending:

12/31/17

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	First Midwest Bank		X	Mortgage Payable			\$	7,350,000		\$	399,713	1								
2												2								
3												3								
4												4								
5												5								
<b>Working Capital</b>																				
6	First Midwest Bank		X	Line of Credit				943,786			36,852	6								
7	Insurance		X								5,668	7								
8												8								
9	<b>TOTAL Facility Related</b>						\$	8,293,786		\$	442,233	9								
<b>B. Non-Facility Related*</b>																				
10	Interest Income		X								(8,905)	10								
11	Interest Income		X								(5)	11								
12	Allocated form Aperion Cons	X									9	12								
13	See Supplemental Schedule										3,706	13								
14	<b>TOTAL Non-Facility Related</b>						\$			\$	(5,195)	14								
15	<b>TOTALS (line 9+line14)</b>						\$	8,293,786		\$	437,038	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 (continued)**

**B. Real Estate Taxes**

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

1. Real Estate Tax accrual used on 2016 report.		\$	<u>184,846</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<u>190,948</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>6,102</u>	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>190,211</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<u>88</u>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ <u>85,718</u> For <u>16</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>196,401</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	<u>120,835</u>	8
	2013	<u>125,783</u>	9
	2014	<u>177,627</u>	10
	2015	<u>183,130</u>	11
	2016	<u>190,210</u>	12

2017 Accrual = 2016 Real Estate Tax

Allocated from Chase Office = 721

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

**NOTES:**

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





Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496 Report Period Beginning:

01/01/17 Ending:

12/31/17

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 13,728 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

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

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

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

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

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

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
If so, please complete the following:

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

Nature of Costs:

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2013</u>	<u>\$ 124,143</u>	<u>1</u>
2	<u>Allocated from Chase Office</u>			<u>1,089</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 125,232</b>	<b>3</b>

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68			62,473	4,138	2,884	(1,254)	4,256	68
69				98,539		(98,539)		69
70			\$ 2,466,987	\$ 180,082	\$ 82,579	\$ (97,503)	\$ 487,255	70

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

Facility Name & ID Number **Aperion Care Burbank, Llc**

# **0048496**

Report Period Beginning:

**01/01/17**

Ending:

**12/31/17**

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	56		2013	1972	\$ 1,902,416	\$ 77,405	39	\$ 48,780	\$ (28,625)	\$ 243,900	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		2007		4,773		20	318	318	3,342	9
10	Various		2008		51,421		20	3,622	3,622	48,690	10
11	Various		2009		34,839		20	1,370	1,370	30,855	11
12	Various		2010		124,447		20	8,182	8,182	61,405	12
13	Various		2011		25,485		20	1,349	1,349	9,020	13
14	Various		2012		222,218		20	14,128	14,128	76,981	14
15	Various		2013		38,915		20	1,946	1,946	8,807	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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 2,466,987	\$ 180,082		\$ 82,579	\$ (97,503)	\$ 487,255	1
2	International Paving 11287 - Alternate Patch For Overlay Patch "	2014	7,426		20	495	495	1,733	2
3	Protective Fire And Safety 404 - Fire Alarm System	2014	4,800		20	240	240	960	3
4	Illuminated Post And Panel Installation	2014	6,624		20	442	442	1,435	4
5	Labor & Materials To Install Tv Signal	2014	3,984		20	797	797	2,590	5
6	Installation Of Cables & Wall Mount Rack For Voice System	2015	3,422		20	171	171	413	6
7	Concrete Work For Sidwalk Patio And Ramp	2015	22,494		20	1,125	1,125	2,624	7
8	New Door	2015	3,850		20	192	192	433	8
9	New Chair Rail	2015	6,262		20	313	313	757	9
10	Curtains	2015	9,045		20	452	452	1,055	10
11	5 Air Conditioners	2015	4,134		20	207	207	603	11
12	New Spanish Quarry Floor In Dishwashing Room	2015	14,950		20	748	748	1,744	12
13	Resident Room/Bathroom - Vinyl Floor / Cove Base / Lights	2015	69,045		20	3,452	3,452	9,781	13
14	Installed New 240 Volt Amp Outlets-Dining & Excercise Rooms	2015	3,752		20	188	188	563	14
15	Window Treatments, Carpet, Lighting Offices	2016	5,120		20	256	256	405	15
16	Don & Mds Office Carpet, Lighting	2016	2,758		20	138	138	218	16
17	Therapy Room-Wallcovering,Window Treatments,Millwork,Base	2016	19,866		20	993	993	1,573	17
18	Hallway - Vestibule Lighting, Wallcovering, Millwork	2016	27,206		20	1,360	1,360	2,154	18
19	Admin,Admiss,Mds,Don Offices-Wallcovering,Paint Doors,Reinst	2016	37,935		20	1,897	1,897	3,003	19
20	Admission&Admin Offices-Prepared Flooring, Install Drop Ceilin	2016	17,360		20	868	868	1,374	20
21	Replaced Panel & Door Holders - Fire Alarm System	2017	6,029		20	301	301	301	21
22	Replaced/Installed New 200 Gallon Storage Tank - Main Water H	2017	6,300		20	158	158	158	22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,749,349	\$ 180,082		\$ 97,371	\$ (82,711)	\$ 521,133	34

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending:

12/31/17

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,749,349	\$ 180,082		\$ 97,371	\$ (82,711)	\$ 521,133	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 2,749,349	\$ 180,082		\$ 97,371	\$ (82,711)	\$ 521,133	34

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending:

12/31/17

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,749,349	\$ 180,082		\$ 97,371	\$ (82,711)	\$ 521,133	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 2,749,349	\$ 180,082		\$ 97,371	\$ (82,711)	\$ 521,133	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		\$ 2,749,349	\$ 180,082		\$ 97,371	\$ (82,711)	\$ 521,133	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 2,749,349	\$ 180,082		\$ 97,371	\$ (82,711)	\$ 521,133	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 <b>Building Company</b>		\$	\$		\$	\$	\$
2							
3							
4							
5							
6							
7							
8 <b>Leasehold Improvements:</b>							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34 <b>TOTAL (lines 1 thru 33)</b>		\$	\$		\$	\$	\$

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

**XI. OWNERSHIP COSTS (continued)**

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

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

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Related Party</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	<u>Allocated from Chase Office, LLC</u>	<u>2016</u>	<u>9,800</u>	<u>251</u>	<u>39</u>	<u>251</u>		<u>356</u>	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<u>Allocated from Aperion Care</u>	<u>2010</u>	<u>522</u>	<u>84</u>	<u>10</u>	<u>26</u>	<u>(58)</u>	<u>209</u>	9
10	<u>Allocated from Aperion Care</u>	<u>2012</u>	<u>148</u>	<u>11</u>	<u>15</u>	<u>7</u>	<u>(4)</u>	<u>44</u>	10
11	<u>Allocated from Aperion Care</u>	<u>2013</u>	<u>63</u>	<u>7</u>	<u>10</u>	<u>3</u>	<u>(4)</u>	<u>16</u>	11
12									12
13									13
14	<u>Allocated from Chase Office, LLC</u>	<u>2016</u>	<u>49,671</u>	<u>3,636</u>	<u>20</u>	<u>2,484</u>	<u>(1,152)</u>	<u>3,518</u>	14
15	<u>Allocated from Chase Office, LLC</u>	<u>2017</u>	<u>2,269</u>	<u>149</u>	<u>20</u>	<u>113</u>	<u>(36)</u>	<u>113</u>	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>62,473</b>	\$ <b>4,138</b>		\$ <b>2,884</b>	\$ <b>(1,254)</b>	\$ <b>4,256</b>	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		\$ 62,473	\$ 4,138		\$ 2,884	\$ (1,254)	\$ 4,256	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								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 62,473	\$ 4,138		\$ 2,884	\$ (1,254)	\$ 4,256	34

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending:

12/31/17

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 362,373	\$ 4,425	\$ 41,663	\$ 37,238	10	\$ 205,056	71
72	Current Year Purchases	16,552	250	2,379	2,129	10	2,379	72
73	Fully Depreciated Assets	96,603				10	96,603	73
74								74
75	TOTALS	\$ 475,527	\$ 4,675	\$ 44,043	\$ 39,368		\$ 304,038	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care	1900	\$ 587	\$ 89	\$ 117	\$ 28	5	\$ 381	76
77		Allocated from Aperion Consulti	1900	407	67	81	14	5	244	77
78										78
79										79
80	TOTALS			\$ 994	\$ 156	\$ 198	\$ 42		\$ 625	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)	\$ 3,351,102	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 184,913	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 141,612	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (43,301)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 825,797	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	Resident Room & Bathrooms	\$ 17,305	92
93			93
94			94
95		\$	95

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

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning: 01/01/17

Ending: 12/31/17

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: 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								6
7	<b>TOTAL</b>				\$			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

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

12.	<u>/2018</u>	\$	_____
13.	<u>/2019</u>	\$	_____
14.	<u>/2020</u>	\$	_____

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

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

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_\*

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 7,275 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Aperion Care</u>		\$	<u>1,450</u>	17
18	<u>Allocated Aperion Consulting</u>			<u>214</u>	18
19					19
20					20
21	<b>TOTAL</b>		\$	<b>1,664</b>	21

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	271,027	\$		\$	271,027	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				48,446				48,446	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				304,568				304,568	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					103,931			103,931	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): _____											12
13	Other (specify): _____						22,193	7,469			29,662	13
14	<b>TOTAL</b>			\$		\$	646,234	\$	111,400	\$	757,634	14

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

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of **12/31/17**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 119,169	\$ 120,325	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,295,380	1,295,380	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	320,608	320,608	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		387,387	8
9	Other(specify): <b>See Attached Schedule</b>	6,428	416,762	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,741,585	\$ 2,540,462	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		239,130	13
14	Buildings, at Historical Cost		817,826	14
15	Leasehold Improvements, at Historical Cost	803,465	803,465	15
16	Equipment, at Historical Cost	335,590	617,764	16
17	Accumulated Depreciation (book methods)	(594,567)	(948,466)	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): <b>See Attached Schedule</b>	5,221,727	5,265,396	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 5,766,215	\$ 6,795,115	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 7,507,800	\$ 9,335,577	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 613,555	\$ 613,555	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	943,786	943,786	29
30	Accrued Salaries Payable	153,019	153,019	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,894	4,894	31
32	Accrued Real Estate Taxes(Sch.IX-B)		190,211	32
33	Accrued Interest Payable	3,965	39,592	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36				36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,719,219	\$ 1,945,057	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,350,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<b>See Attached Schedule</b>	6,281,367	386,658	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 6,281,367	\$ 7,736,658	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 8,000,586	\$ 9,681,715	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (492,786)	\$ (346,138)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 7,507,800	\$ 9,335,577	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(411,669)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>	<u>Rounding</u>	(1)	<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(411,670)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	203,884	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	(285,000)	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(81,116)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(492,786)</b>	<b>24</b> *

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

Facility Name &amp; ID Number Aperia Care Burbank, Llc

# 0048496

Report Period Beginning: 01/01/17

Ending:

12/31/17

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

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

1

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 4,662,232	1
2	Discounts and Allowances for all Levels	1,393,669	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,055,901	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	61,950	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 61,950	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	906	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	37	19
20	Radiology and X-Ray		20
21	Other Medical Services	(928)	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 15	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	8,905	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 8,905	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,126,771	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	709,233	31
32	Health Care	1,645,853	32
33	General Administration	1,699,512	33
<b>B. Capital Expense</b>			
34	Ownership	982,717	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	774,143	35
36	Provider Participation Fee	111,429	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,922,887	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	203,884	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 203,884	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 718,592	44
45	Private Pay - Net Inpatient Revenue	340,323	45
46	Medicare - Net Inpatient Revenue	3,196,927	46
47	Other-(specify) <u>Insurance</u>	277,263	47
48	Other-(specify) <u>Managed Care</u>	1,522,796	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 6,055,901	49

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,920	3,110	\$ 120,958	\$ 38.89	1
2	Assistant Director of Nursing					2
3	Registered Nurses	11,439	13,644	461,770	33.84	3
4	Licensed Practical Nurses	9,888	10,989	301,071	27.40	4
5	CNAs & Orderlies	33,105	35,479	449,075	12.66	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,168	1,306	19,609	15.01	8
9	Activity Director	1,824	2,088	32,235	15.44	9
10	Activity Assistants	4,298	4,587	49,676	10.83	10
11	Social Service Workers	3,456	3,739	94,336	25.23	11
12	Dietician					12
13	Food Service Supervisor	2,048	2,088	35,235	16.88	13
14	Head Cook	5,204	5,819	70,098	12.05	14
15	Cook Helpers/Assistants	5,466	5,920	64,452	10.89	15
16	Dishwashers					16
17	Maintenance Workers	3,584	3,983	60,850	15.28	17
18	Housekeepers	4,992	5,600	65,771	11.74	18
19	Laundry	2,347	2,595	28,683	11.05	19
20	Administrator	2,024	2,168	127,297	58.72	20
21	Assistant Administrator	136	136	3,846	28.28	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,852	4,129	48,909	11.85	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					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	96,751	107,380	\$ 2,033,871 *	\$ 18.94	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 13,520	01-03	35
36	Medical Director	Monthly	24,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	29,013	10-03	38
39	Pharmacist Consultant	Monthly	4,321	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	16	928	11-03	44
45	Social Service Consultant	45	2,720	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	61	\$ 74,502		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		
Akeem Abiola	Administrator	0	\$ 127,297	Workers' Compensation Insurance	\$ 38,077	IDPH License Fee	\$		
Aryeh Russell	Assnt Admin.	0	3,846	Unemployment Compensation Insurance	9,637	Advertising: Employee Recruitment	1,140		
				FICA Taxes	152,618	Health Care Worker Background Check (Indicate # of checks performed )			
				Employee Health Insurance	55,896	Patient Background Checks	130 1,227		
				Employee Meals		Dues And Subscriptions	5,774		
				Illinois Municipal Retirement Fund (IMRF)*		Licenses and Permits	8,223		
				Union Pension Fund	13,544	Allocated Aperion Care	2,901		
				401K Expense	1,189	Allocated Aperion Consulting	1,102		
				Employee Physicals	160	See Supplemental Schedule	304		
				Employee Meals	288	Less: Public Relations Expense (			
				Other Employee Benefits	16,706	Non-allowable advertising (			
						Yellow page advertising (			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 131,143	TOTAL (agree to Schedule V, line 22, col.8)		\$ 20,671			
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
Aperion Care, Inc - Management Fees			\$ 262,601				Out-of-State Travel	\$	
							In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 262,601				Seminar Expense	3,753	
C. Professional Services							Allocated Aperion Care		703
Vendor/Payee	Type		Amount				Allocated Aperion Financial		80
See Attached	Legal		\$ 95,725				See Supplemental Schedule		409
Aperion Consulting	Managed Care Consulting		11,100				Entertainment Expense (		
Aperion Care, Inc	Home Office		64,237				(agree to Sch. V, line 24, col. 8)		
Aperion Financial, Inc	Home Office		119,298				TOTAL		\$ 4,945
ProPay HR	Payroll Processing		12,963						
Marcum, LLP	Accounting Fees		24,549						
PointClickCare	Bookeeping Software		16,245						
Creative Technology Solutions	IT Consulting		8,592						
Galaxy Hosted Software	Bookeeping/MDS Software		1,500						
Ability Network	Eligibility Software		5,155						
National Datacare Corp	Billing Software		2,399						
See Supplemental Schedule			38,308						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 400,071	TOTAL					

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name & ID Number Aperion Care Burbank, Llc# 0048496

Report Period Beginning:

01/01/17

Ending:

12/31/17**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. ICLTC = \$7,475
- (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. \$ 11,058 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 111,429  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 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 % In 14  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
g. **Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees