

Facility Name & ID Number Burgin Manor

0054098 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	157	Skilled (SNF)	157	57,305	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	157	TOTALS	157	57,305	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	17,007	9,083	3,020	29,110	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	17,007	9,083	3,020	29,110	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 50.80%

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 2/1/2016

J. Was the facility purchased or leased after January 1, 1978?
YES Date 2/1/2016 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 157 and days of care provided 2,649

Medicare Intermediary Wisconsin Physicians Service

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 Burgin Manor # 0054098 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	221,873	16,302	12,951	251,126		251,126	7,642	258,768		1
2	Food Purchase		177,713		177,713		177,713	(496)	177,217		2
3	Housekeeping	150,936	26,316		177,252		177,252		177,252		3
4	Laundry	57,694	4,872		62,566		62,566		62,566		4
5	Heat and Other Utilities			90,739	90,739		90,739	(4,905)	85,834		5
6	Maintenance	80,278	54,972	92,651	227,901		227,901	(25,908)	201,993		6
7	Other (specify):*							2,597	2,597		7
8	TOTAL General Services	510,781	280,175	196,341	987,297		987,297	(21,069)	966,228		8
	B. Health Care and Programs										
9	Medical Director			7,200	7,200		7,200		7,200		9
10	Nursing and Medical Records	1,833,543	106,432	46,670	1,986,645		1,986,645	(3,259)	1,983,386		10
10a	Therapy	42,042			42,042		42,042		42,042		10a
11	Activities	106,206	7,289	5,722	119,217		119,217		119,217		11
12	Social Services	80,071			80,071		80,071		80,071		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							3,886	3,886		15
16	TOTAL Health Care and Programs	2,061,862	113,721	59,592	2,235,175		2,235,175	627	2,235,802		16
	C. General Administration										
17	Administrative	86,112		246,367	332,479		332,479	(199,952)	132,527		17
18	Directors Fees										18
19	Professional Services			313,179	313,179	(8,017)	305,163	(166,910)	138,253		19
20	Dues, Fees, Subscriptions & Promotions			98,754	98,754		98,754	(55,805)	42,949		20
21	Clerical & General Office Expenses	126,372		115,914	242,286		242,286	44,042	286,328		21
22	Employee Benefits & Payroll Taxes			467,305	467,305		467,305		467,305		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,638	7,638		7,638	1,751	9,389		24
25	Other Admin. Staff Transportation			11,003	11,003		11,003	2,059	13,062		25
26	Insurance-Prop.Liab.Malpractice			105,284	105,284		105,284	1,558	106,842		26
27	Other (specify):*							13,075	13,075		27
28	TOTAL General Administration	212,484		1,365,444	1,577,928	(8,017)	1,569,912	(360,181)	1,209,730		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,785,127	393,896	1,621,377	4,800,400	(8,017)	4,792,384	(380,624)	4,411,760		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			29,125	29,125		29,125	(983)	28,142		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			35,695	35,695		35,695	5,567	41,262		32
33	Real Estate Taxes			42,442	42,442	8,017	50,459	1,107	51,566		33
34	Rent-Facility & Grounds			580,375	580,375		580,375	(28,000)	552,375		34
35	Rent-Equipment & Vehicles			12,966	12,966		12,966	3,508	16,474		35
36	Other (specify):*			10,552	10,552		10,552	(10,552)			36
37	TOTAL Ownership			711,155	711,155	8,017	719,172	(29,353)	689,819		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		149,277	418,633	567,910		567,910	(15,942)	551,968		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			259,355	259,355		259,355		259,355		42
43	Other (specify):*			54,102	54,102		54,102	(55,627)	(1,525)		43
44	TOTAL Special Cost Centers		149,277	732,090	881,367		881,367	(71,569)	809,798		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,785,127	543,173	3,064,622	6,392,922		6,392,922	(481,545)	5,911,377		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	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(5,744)	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	(14,435)	30		9
10	Interest and Other Investment Income	(3)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(555)	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	(2,144)	21		18
19	Entertainment	(88)	21		19
20	Contributions	(59,123)	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	(58,454)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(82,981)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (223,527)		\$	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	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(258,018)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (258,018)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (481,545)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

Burgin Manor

ID# 0054098

Report Period Beginning: 01/01/17

Ending: 12/31/17

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Advertising/Marketing	\$ (46,007)	43	1
2	Other Marketing Expenses	(2,476)	43	2
3	Promotional Products	(5,619)	43	3
4	Bank Charges	(3,640)	21	4
5	Amortization	(10,552)	36	5
6	Sales/Use Tax	(105)	21	6
7	Additional R&M	873	06	7
8	Capitalized R&M	(10,905)	06	8
9	Non Allowable Legal	(254)	19	9
10	Non Allowable Education/Seminar	(38)	24	10
11	PAC Dues	(3,140)	20	11
12	Marketing Fees - YAM	(500)	43	12
13	Credit Card Procesing	(118)	21	13
14	Non Allowable Professional - Energy Procurement	(500)	19	14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(82,981)		49

Burgin Manor

ID# 0054098
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	Total		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Burgin Manor# 0054098

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				7,642								7,642	1
2	Food Purchase	(555)		57		2							(496)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(5,744)		(10)			849						(4,905)	5
6	Maintenance	(10,032)		861	(18,444)		1,707						(25,908)	6
7	Other (specify):*			36	2,298		263						2,597	7
8	TOTAL General Services	(16,331)		944	(8,504)	2	2,819						(21,069)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			6,523	(9,782)								(3,259)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			329	3,557								3,886	15
16	TOTAL Health Care and Programs			6,852	(6,225)								627	16
	C. General Administration													
17	Administrative			(202,214)		2,263							(199,952)	17
18	Directors Fees													18
19	Professional Services	(754)		(56,959)	1,111	(111,135)	5,995		(5,168)				(166,910)	19
20	Fees, Subscriptions & Promotions	(62,263)		4,351	1,652	445	10						(55,805)	20
21	Clerical & General Office Expenses	(64,549)		31,003	5,908	70,188	1,492						44,042	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(38)		1,055	614	120							1,751	24
25	Other Admin. Staff Transportation			830	1,172	57							2,059	25
26	Insurance-Prop.Liab.Malpractice			1,558									1,558	26
27	Other (specify):*			3,586	785	8,704							13,075	27
28	TOTAL General Administration	(127,604)		(216,791)	11,242	(29,358)	7,497		(5,168)				(360,181)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(143,935)		(208,995)	(3,487)	(29,356)	10,316		(5,168)				(380,624)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Burgin Manor# 0054098

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(14,435)		1,128	202	249	11,873						(983)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(3)		2,881	13	(350)	3,026						5,567	32
33	Real Estate Taxes						1,107						1,107	33
34	Rent-Facility & Grounds						(28,000)						(28,000)	34
35	Rent-Equipment & Vehicles			2,194	321	300	694						3,508	35
36	Other (specify):*	(10,552)											(10,552)	36
37	TOTAL Ownership	(24,990)		6,203	536	199	(11,300)						(29,353)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(15,942)					(15,942)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(54,602)			(1,025)								(55,627)	43
44	TOTAL Special Cost Centers	(54,602)			(1,025)			(15,942)					(71,569)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(223,527)		(202,792)	(3,976)	(29,157)	(984)	(15,942)	(5,168)				(481,545)	45

Facility Name & ID Number

Burgin Manor

0054098

Report Period Beginning:

01/01/17

Ending:

12/31/17

VII. RELATED PARTIES

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

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

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2 FOOD	\$	APERION CARE, INC.	100.00%	\$ 57	\$	57	15
16	V	5 UTILITIES		APERION CARE, INC.	100.00%	(10)		(10)	16
17	V	6 MAINTENANCE SALARY		APERION CARE, INC.	100.00%	707		707	17
18	V	6 REPAIRS & MAINTENANCE		APERION CARE, INC.	100.00%	154		154	18
19	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	100.00%	36		36	19
20	V	10 SALARY- NURSE		APERION CARE, INC.	100.00%	6,523		6,523	20
21	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	100.00%	329		329	21
22	V	17 ADMINISTRATIVE SALARIES		APERION CARE, INC.	100.00%	38,892		38,892	22
23	V	17 MANAGEMENT FEES		APERION CARE, INC.	100.00%	5,260		5,260	23
24	V	19 PROFESSIONAL FEES		APERION CARE, INC.	100.00%	3,439		3,439	24
25	V	20 FEES, SUBSCRIPTIONS		APERION CARE, INC.	100.00%	4,351		4,351	25
26	V	21 CLERICAL SALARY		APERION CARE, INC.	100.00%	29,912		29,912	26
27	V	21 CLERICAL & GENERAL		APERION CARE, INC.	100.00%	1,091		1,091	27
28	V	24 SEMINARS		APERION CARE, INC.	100.00%	1,055		1,055	28
29	V	25 AUTO AND TRAVEL		APERION CARE, INC.	100.00%	830		830	29
30	V	26 INSURANCE		APERION CARE, INC.	100.00%	1,558		1,558	30
31	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	100.00%	3,586		3,586	31
32	V	30 DEPRECIATION		APERION CARE, INC.	100.00%	1,128		1,128	32
33	V	32 INTEREST		APERION CARE, INC.	100.00%	2,881		2,881	33
34	V	35 AUTO LEASE		APERION CARE, INC.	100.00%	2,175		2,175	34
35	V	35 EQUIPMENT RENTAL		APERION CARE, INC.	100.00%	19		19	35
36	V	17 MANAGEMENT FEE	246,367	APERION CARE, INC.	100.00%			(246,367)	36
37	V	19 HOME OFFICE	60,398	APERION CARE, INC.	100.00%			(60,398)	37
38	V								38
39	Total		\$ 306,765			\$ 103,973	\$ *	(202,792)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1	DIETITIAN SALARY	\$	APERION CONSULTING, LLC	100.00%	\$ 7,642	\$ 7,642	15
16	V	6	MAINTENANCY SALARY		APERION CONSULTING, LLC	100.00%	8,565	8,565	16
17	V	6	REPAIRS & MAINTENANCE		APERION CONSULTING, LLC	100.00%	4	4	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC	100.00%	2,298	2,298	18
19	V	10	SALARY NURSE		APERION CONSULTING, LLC	100.00%	31,428	31,428	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	3,557	3,557	20
21	V	19	PROFESSIONAL FEES		APERION CONSULTING, LLC	100.00%	1,111	1,111	21
22	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC	100.00%	1,652	1,652	22
23	V	21	CLERICAL & GENERAL		APERION CONSULTING, LLC	100.00%	5,908	5,908	23
24	V	24	SEMINARS		APERION CONSULTING, LLC	100.00%	614	614	24
25	V	25	AUTO AND TRAVEL		APERION CONSULTING, LLC	100.00%	1,172	1,172	25
26	V	27	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	785	785	26
27	V	30	DEPRECIATION		APERION CONSULTING, LLC	100.00%	202	202	27
28	V	32	INTEREST		APERION CONSULTING, LLC	100.00%	13	13	28
29	V	35	AUTO LEASE		APERION CONSULTING, LLC	100.00%	321	321	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V	10	CONSULTING	41,210	APERION CONSULTING, LLC	100.00%		(41,210)	34
35	V	06	PAINTER	22,163	APERION CONSULTING, LLC	100.00%		(22,163)	35
36	V	06	PROJECT MANAGER	4,850	APERION CONSULTING, LLC	100.00%		(4,850)	36
37	V	43	MARKETING	1,025	APERION CONSULTING, LLC			(1,025)	37
38	V								38
39	Total		\$ 69,248				\$ 65,272	\$ * (3,976)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2	FOOD	\$	APERION FINANCIAL, LLC	100.00%	\$ 2	\$ 2	15
16	V	17	ADMINISTRATIVE		APERION FINANCIAL, LLC	100.00%	2,263	2,263	16
17	V	19	PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	1,032	1,032	17
18	V	20	FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	445	445	18
19	V	21	CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	70,188	70,188	19
20	V	24	SEMINARS		APERION FINANCIAL, LLC	100.00%	120	120	20
21	V	25	AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	57	57	21
22	V	27	EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	8,704	8,704	22
23	V	30	DEPRECIATION		APERION FINANCIAL, LLC	100.00%	249	249	23
24	V	32	INTEREST		APERION FINANCIAL, LLC	100.00%	(350)	(350)	24
25	V	35	EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	300	300	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V	19	HOME OFFICE EXPENSE	112,167	APERION FINANCIAL, LLC	100.00%		(112,167)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 112,167				\$ 83,010	\$ * (29,157)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	CHASE OFFICE,LLC	100.00%	\$ 849	\$	849	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,707		1,707	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		263		263	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		5,995		5,995	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		10		10	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,492		1,492	20
21	V	26 INSURANCE		CHASE OFFICE,LLC					21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		11,873		11,873	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		3,026		3,026	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		1,107		1,107	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		694		694	25
26	V	34 RENTAL INCOME	28,000	CHASE OFFICE,LLC				(28,000)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 28,000			\$ 27,016	\$ *	(984)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 395,579	Renewal Rehab	100.00%	\$ 379,637	\$ (15,942)
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		\$ 395,579			\$ 379,637	\$ * (15,942)

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

Facility Name & ID Number Burgin Manor

0054098

Report Period Beginning: 01/01/17

Ending: 12/31/17

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	\$ 21,534	ProPay HR LLC	24.00%	\$ 16,366	\$ (5,168)
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		\$ 21,534			\$ 16,366	\$ * (5,168)

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	David Berkowitz Delta Trust	22.50%	Aperion Care Bloomington	Bloomington	Interbuild Construction	Chicago	Bldg Improvements	1
2	Yosef Meystel Delta Trust	22.50%	Aperion Care Bridgeport	Bridgeport	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	2
3	David Berkowitz Revocable Trust	22.50%	Aperion Care Burbank	Burbank	Propay	Evanston	Payroll Services	3
4	Yosef Meystel Revocable Trust	22.50%	Aperion Care Chicago Heights	Chicago Heights	Renewal Rehab	Skokie	Therapy Services	4
5	Steven Turofsky	2.00%	Aperion Care Demotte	Demotte,IN	Aperion Care, Inc.	Skokie	Corporate Manager	5
6	Frederick Frankel	2.00%	Aperion Care Dolton	Dolton	Aperion Consulting, Inc.	Skokie	Consulting Co.	6
7	Michelle Koder	2.00%	Aperion Care Elgin	Elgin	Aperion Financial, Inc.	Skokie	Bookkeeping	7
8	Jeremy Boshes	2.00%	Aperion Care Evanston	Evanston	Eco-Brite	Skokie	Laundry	8
9	Naftali Wilhelm	2.00%	Aperion Care Forest Park	Forest Park	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10			Aperion Care Plum Grove	Palatine	Pointe Property, LLC	Boston, MA	Property Management	10
11			Aperion Care Galesburg	Galesburg	Aperion Estates Peru	Peru, IN	ALF	11
12			Aperion Care Hidden Lake	St. Louis, MO	Aperion Care Demotte	Demotte, IN	ALF	12
13			Aperion Care Highwood	Highwood	Aperion Care Hidden Lake	St. Louis, MO	ALF	13
14			Aperion Care International	Chicago	Aperion Care Hidden Lake	St. Louis, MO	ILF	14
15			Aperion Care Jacksonville	Jacksonville	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	15
16			Aperion Care Kokomo	Kokomo, IN	San Antonio Property, LLC	San Antonio, TX	Building Co.	16
17			Aperion Care Litchfield	Litchfield	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	17
18			Aperion Care Midlothian	Midlothian				18
19			Aperion Care Moline	East Moline				19
20			Aperion Care Oak Lawn	Oak Lawn				20
21			Aperion Care Peru	Peru, IN				21
22			Aperion Care Spring Valley	Spring Valley				22
23			Aperion Care Springfield	Springfield				23
24			Aperion Care St. Elmo	St. Elmo				24
25			Aperion Care Tolleston Park	Gary, IN				25
26			Aperion Care Toluca	Toluca				26
27			Aperion Care Valparaiso	Valparaiso, IN				27
28			Aperion Care Wilmington	Wilmington				28
29			The Arbors at Michigan City	Michigan City, IN				29
30			Aperion Care Cairo	Cairo				30

Facility Name & ID Number

Burgin Manor

0054098

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 Attached	1.1	2.75%	Alloc. Salary	\$ 5,260	17-7	1	
2	Jay Meystel	Relative	Administrative	0%	See Attached	0.5	1.25%	Alloc. Salary	760	17-7	2	
3	Joel Meystel	Relative	Clerical	0%	See Attached	0.2	1.00%	Alloc. Salary	69	21-7	3	
4	Cynthia Meystel	Relative	Clerical	0%	See Attached	0.03	0.90%	Alloc. Salary	257	21-7	4	
5	David Berkowitz	Relative	Administrative	0%	See Attached	1.1	2.75%	Alloc. Salary	5,260	17-7	5	
6	Fred Frankel	Owner	Administrative	2.00%	See Attached	1.1	2.75%	Alloc. Salary	4,824	17-7	6	
7	Steve Turofsky	Owner	Administrative	2.00%	See Attached	1.1	2.75%	Alloc. Salary	5,260	17-7	7	
8	Nosson Factor	Relative	Clerical	0%	See Attached	0.9	2.74%	Alloc. Salary	1,805	21-7	8	
9	Michele Koder	Owner	Nursing	2.00%	See Attached	1.1	2.75%	Alloc. Salary	3,560	10-7	9	
10	Naftali Wilhelm	Owner	Clerical	2.00%	See Attached	1.1	2.65%	Alloc. Salary	5,260	21-7	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	\$ 32,977		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 Burgin Manor

0054098

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Burgin Manor

0054098

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

Name of Related Organization

APERION CARE, INC.

Street Address

4655 W CHASE AVENUE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-8300

Fax Number

(

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

1	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	\$ 29,110	\$ 57	1
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	29,110	(10)	2
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	29,110	707	3
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	29,110	154	4
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	29,110	36	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	29,110	6,523	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	29,110	329	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	29,110	38,892	8
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	29,110	5,260	9
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	29,110	3,439	10
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	29,110	4,351	11
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	29,110	29,912	12
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	29,110	1,091	13
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	29,110	1,055	14
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	29,110	830	15
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	29,110	1,558	16
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	29,110	3,586	17
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	29,110	1,128	18
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	29,110	2,881	19
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	29,110	2,175	20
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	29,110	19	21
22									22
23									23
24									24
25	TOTALS				\$ 3,953,315	\$ 2,891,038		\$ 103,973	25

Facility Name & ID Number Burgin Manor

0054098

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

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

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

1	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	\$ 29,110	\$ 7,642	1	
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	29,110	8,565	2	
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162	29,110	4	3	
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378	29,110	2,298	4	
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	1,194,994	29,110	31,428	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233	29,110	3,557	6	
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241	29,110	1,111	7	
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820	29,110	1,652	8	
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	200,283	29,110	5,908	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340	29,110	614	10	
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550	29,110	1,172	11	
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866	29,110	785	12	
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685	29,110	202	13	
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508	29,110	13	14	
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204	29,110	321	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	\$ 65,272	25	

Facility Name & ID Number Burgin Manor

0054098

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,106,839	47	\$ 92	\$ 29,110	\$ 2	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	1,106,839	47	86,036	86,036	29,110	2,263
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	39,233	29,110	1,032	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	16,932	29,110	445	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	2,668,725	2,630,420	29,110	70,188
6	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	4,567	29,110	120	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	2,179	29,110	57	7
8	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	330,931	29,110	8,704	8
9	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	9,460	29,110	249	9
10	32	INTEREST	ACTUAL CENSUS	1,106,839	47	(13,300)	29,110	(350)	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	11,395	29,110	300	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	\$ 83,010	25

Facility Name & ID Number Burgin Manor

0054098

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	\$ 29,110	\$ 849	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	29,110	1,707	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	29,110	263	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	29,110	5,995	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	29,110	10	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	29,110	1,492	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		29,110		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	29,110	11,873	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	29,110	3,026	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	29,110	1,107	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	29,110	694	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	\$	\$ 27,016	25

Facility Name & ID Number Burgin Manor

0054098

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Renewal Rehab

Street Address

4655 W Chase Ave

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

(8476736767

Fax Number

(8476736768

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	43	\$	\$		\$ 379,637	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				\$	\$		\$ 379,637	25

Facility Name & ID Number Burgin Manor

0054098

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

ProPay HR LLC

Street Address

2201 W Main St

City / State / Zip Code

Evanston, IL 60202

Phone Number

(847-905-3268

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	19	Payroll Services	Direct		\$	\$		\$ 16,366	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				\$	\$		\$ 16,366	25

Facility Name & ID Number Burgin Manor

0054098

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number **Burgin Manor**

0054098 Report Period Beginning: **01/01/17** Ending: **12/31/17**

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Burgin Manor

0054098

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

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

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

Facility Name & ID Number

Burgin Manor

0054098

Report Period Beginning:

01/01/17

Ending:

12/31/17

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1																				
2																				
3																				
4																				
5																				
Working Capital																				
6	First Midwest Bank		X	Operating Line of Credit				679,150		32,865										
7	Insurance Policies		X							2,830										
8																				
9	TOTAL Facility Related							679,150		35,695										
B. Non-Facility Related*																				
10	Interest Income		X							(3)										
11	Allocated Aperion Care		X							2,881										
12	Allocated Aperion Consulting		X							13										
13	See Supplemental Schedule									2,676										
14	TOTAL Non-Facility Related									5,567										
15	TOTALS (line 9+line14)							679,150		41,262										

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.		\$	113,650	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.)		\$	79,153	2
3. Under or (over) accrual (line 2 minus line 1).		\$	(34,497)	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	78,046	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	8,017	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	51,566	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	92,143	8
	2013	97,223	9
	2014	102,460	10
	2015	113,650	11
	2016	78,046	12

2017 Accrual = 2016 Real Estate Tax Expense

Allocated from Chase Office = 1081

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

NOTES:

- Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.**
- 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.**

IMPORTANT NOTICE

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

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

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

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

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Burgin Manor COUNTY Richland
 FACILITY IDPH LICENSE NUMBER 0054098
 CONTACT PERSON REGARDING THIS REPORT Steve Lavenda
 TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

A. Summary of Real Estate Tax Cost

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

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

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

Facility Name & ID Number Burgin Manor

0054098

Report Period Beginning:

01/01/17

Ending:

12/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 41,617 B. General Construction Type: Exterior Brick Frame Wood Number of Stories _____

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				\$	1
2	<u>Allocated Chase Office</u>			<u>1,633</u>	2
3	TOTALS			\$ 1,633	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	4	
5										5	
6										6	
7										7	
8										8	
	Improvement Type**										
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										34	
35										35	
36										36	

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68			93,689	6,209	4,326	(1,883)	6,384	68
69				29,125		(29,125)		69
70			\$ 93,689	\$ 35,334	\$ 4,326	\$ (31,008)	\$ 6,384	70

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

Facility Name & ID Number **Burgin Manor**

0054098

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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 93,689	\$ 35,334		\$ 4,326	\$ (31,008)	\$ 6,384	1
2	Security Alarm	2016	48,093		20	2,405	2,405	3,407	2
3	Material & Labor To Carpet The East Building (East Entry)	2016	2,723		20	545	545	681	3
4	Project Coord Door Floor: Digital Prints For All Exterior Doors &	2016	5,958		20	298	298	323	4
5	Sewer Pipe (69,400)	2016	55,131		20	2,757	2,757	2,986	5
6	Sewer Replacement- Alzheimers Wing (14,700)	2017	14,008		20	735	735	735	6
7	Installed Cabing, Fiber, Program Switches - East Bldg	2017	32,406		20	1,620	1,620	1,620	7
8	Installed New Transfer Switch- East Building	2017	3,676		20	138	138	138	8
9	Installed Pvc, Strut Strap,Splices - Alzheimers Unit	2017	3,892		20	114	114	114	9
10	Installed New Compressor, Breaker Box, Fan Motor	2017	4,591		20	230	230	230	10
11	Belts - Main Ac Unit	2017			20				11
12	Installed New Compressor, Txv, Service Port - West Bldg	2017	6,314		20	316	316	316	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)		\$ 270,482	\$ 35,334		\$ 13,482	\$ (21,852)	\$ 16,932	34

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

Facility Name & ID Number **Burgin Manor**

0054098

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		\$ 270,482	\$ 35,334		\$ 13,482	\$ (21,852)	\$ 16,932	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		\$ 270,482	\$ 35,334		\$ 13,482	\$ (21,852)	\$ 16,932	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		\$ 270,482	\$ 35,334		\$ 13,482	\$ (21,852)	\$ 16,932
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	TOTAL (lines 1 thru 33)	\$ 270,482	\$ 35,334		\$ 13,482	\$ (21,852)	\$ 16,932

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

Facility Name & ID Number **Burgin Manor**

0054098

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		\$ 270,482	\$ 35,334		\$ 13,482	\$ (21,852)	\$ 16,932
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	TOTAL (lines 1 thru 33)	\$ 270,482	\$ 35,334		\$ 13,482	\$ (21,852)	\$ 16,932

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

Facility Name & ID Number **Burgin Manor**

0054098

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 Building Company		\$	\$		\$	\$	\$
2							
3							
4							
5							
6							
7							
8 Leasehold Improvements:							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34 TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$

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

Facility Name & ID Number **Burgin Manor**

0054098

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		\$	\$		\$	\$	\$	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	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	Related Party		\$	\$		\$	\$		1
2	Buildings:								2
3	Allocated from Chase Office, LLC	2016	14,697	377	35	377		534	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Chase Office, LLC	2016	74,490	5,454	20	3,724	(1,730)	5,276	9
10	Allocated from Chase Office, LLC	2017	3,402	224	20	170	(54)	170	10
11									11
12									12
13									13
14									14
15									15
16									16
17	Allocated from Aperion Care	2010	784	126	20	39	(87)	313	17
18	Allocated from Aperion Care	2012	222	17	20	11	(6)	67	18
19	Allocated from Aperion Care	2013	94	11	20	5	(6)	24	19
20	Allocated from Aperion Care								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)		\$ 93,689	\$ 6,209		\$ 4,326	\$ (1,883)	\$ 6,384	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		\$ 93,689	\$ 6,209		\$ 4,326	\$ (1,883)	\$ 6,384	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)	\$ 93,689	\$ 6,209		\$ 4,326	\$ (1,883)	\$ 6,384	34

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

Facility Name & ID Number **Burgin Manor**

0054098

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	\$ 50,259	\$ 6,636	\$ 5,089	\$ (1,547)	10	\$ 7,806	71
72	Current Year Purchases	21,837	375	2,634	2,259	10	2,634	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 72,097	\$ 7,011	\$ 7,723	\$ 712		\$ 10,440	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		Grand Caravan 2015	2016	\$ 33,199	\$	\$ 6,640	\$ 6,640	5	\$ 12,726	76
77		Allocated from Aperion Consulti	2017	610	100	122	22	5	366	77
78		Allocated from Aperion Care	2017	880	133	176	43	5	571	78
79										79
80	TOTALS			\$ 34,689	\$ 233	\$ 6,938	\$ 6,705		\$ 13,663	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)	\$ 378,901	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 42,578	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 28,143	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (14,435)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 41,036	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	PT Gym/Dining Room/ Offices	\$ 206,234	92
93	Sewer Replacement/ East		93
94	Building Interior		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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: **Olney Property Holdings, LLC**

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:		157		\$ 552,375			3
4	Additions							4
5								5
6								6
7	TOTAL		157		\$ 552,375			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.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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: \$ **13,979** 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	Allocated Aperion Care		\$ _____	\$ 2,175	17
18	Allocated Aperion Consulting			320	18
19					19
20					20
21	TOTAL		\$ _____	\$ 2,495	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	159,837	\$		\$	159,837	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				62,507				62,507	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				171,388				171,388	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					145,348			145,348	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): _____											12
13	Other (specify): _____						24,901	3,929			28,830	13
14	TOTAL			\$		\$	418,633	\$	149,277	\$	567,910	14

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

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/17**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 100	\$	1
2	Cash-Patient Deposits	500		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	629,902		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	94,022		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule	163,271		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 887,795	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	186,880		15
16	Equipment, at Historical Cost	72,660		16
17	Accumulated Depreciation (book methods)	(39,651)		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): See Attached Schedule	707,681		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 927,570	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,815,365	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 342,364	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	679,151		29
30	Accrued Salaries Payable	210,975		30
31	Accrued Taxes Payable (excluding real estate taxes)	7,792		31
32	Accrued Real Estate Taxes(Sch.IX-B)	78,046		32
33	Accrued Interest Payable	2,853		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,321,181	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	1,953,198		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,953,198	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,274,379	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,459,014)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,815,365	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (821,272)	1
2	Restatements (describe):		2
3	Rounding	(2)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (821,274)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(637,740)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (637,740)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (1,459,014)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number **Burgin Manor**# **0054098**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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,723,627	1
2	Discounts and Allowances for all Levels	856,260	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,579,887	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	169,220	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 169,220	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	4,100	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	695	19
20	Radiology and X-Ray	168	20
21	Other Medical Services	1,109	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 6,072	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	3	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,755,182	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	987,297	31
32	Health Care	2,235,175	32
33	General Administration	1,577,928	33
B. Capital Expense			
34	Ownership	711,155	34
C. Ancillary Expense			
35	Special Cost Centers	622,012	35
36	Provider Participation Fee	259,355	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,392,922	40
41	Income before Income Taxes (line 30 minus line 40)**	(637,740)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (637,740)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,615,462	44
45	Private Pay - Net Inpatient Revenue	1,534,634	45
46	Medicare - Net Inpatient Revenue	1,307,105	46
47	Other-(specify)	122,686	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,579,887	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 Burgin Manor

0054098

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	1,882	2,073	\$ 69,488	\$ 33.52	1
2	Assistant Director of Nursing	945	1,249	47,101	37.71	2
3	Registered Nurses	17,379	19,100	512,012	26.81	3
4	Licensed Practical Nurses	13,953	15,221	306,391	20.13	4
5	CNAs & Orderlies	60,557	65,046	855,287	13.15	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,789	3,128	42,042	13.44	8
9	Activity Director	1,364	1,605	20,250	12.62	9
10	Activity Assistants	7,017	8,177	74,334	9.09	10
11	Social Service Workers	3,519	3,962	80,071	20.21	11
12	Dietician					12
13	Food Service Supervisor	1,831	1,969	42,052	21.36	13
14	Head Cook	5,875	6,340	73,123	11.53	14
15	Cook Helpers/Assistants	10,829	11,294	106,698	9.45	15
16	Dishwashers					16
17	Maintenance Workers	3,747	4,144	80,278	19.37	17
18	Housekeepers	13,397	14,793	150,936	10.20	18
19	Laundry	5,648	6,136	57,694	9.40	19
20	Administrator	1,888	2,063	86,112	41.74	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,968	2,080	67,106	32.26	23
24	Clerical	2,008	2,389	59,266	24.81	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,833	2,016	43,264	21.46	31
32	Other Health Care(specify)					32
33	Other(specify)	1,088	1,132	11,622	10.27	33
34	TOTAL (lines 1 - 33)	159,517	173,917	\$ 2,785,127 *	\$ 16.01	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	235	\$ 12,951	01-03	35
36	Medical Director	Monthly	7,200	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	41,210	10-03	38
39	Pharmacist Consultant	Monthly	5,460	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	74	5,722	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	310	\$ 72,543		49

C. CONTRACT NURSES

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

Facility Name & ID Number **Burgin Manor**

0054098

Report Period Beginning: **01/01/17**

Ending: **12/31/17**

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	
Brooke Seesengood	Administrator	0	\$ 86,112	Workers' Compensation Insurance	\$ 88,258	IDPH License Fee	\$ 3,980	
				Unemployment Compensation Insurance	24,668	Advertising: Employee Recruitment	2,095	
				FICA Taxes	207,870	Health Care Worker Background Check	394	
				Employee Health Insurance	124,522	(Indicate # of checks performed <u>39</u>)		
				Employee Meals		Patient Background Checks	103 1,025	
				Illinois Municipal Retirement Fund (IMRF)*		Licenses and Permits	9,513	
				401K Expense	815	Dues and Subscriptions	19,484	
				Employee Physicals	880	Allocated Aperion Care	4,351	
				Employee Meals	1,445	Aperion Consulting	1,652	
				Other Employee Benefits	18,847	See Supplemental Schedule	455	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 86,112	TOTAL (agree to Schedule V, line 22, col.8)		\$ 42,949		
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
Management Fees - Aperion Care			\$ 246,367				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 246,367				Seminar Expense	7,600
							Allocated from Aperion Care	1,055
							Allocated from Aperion Consulting	614
							See Supplemental Schedule	120
							Entertainment Expense	()
							(agree to Sch. V, line 24, col. 8)	
C. Professional Services				TOTAL		\$	TOTAL	\$ 9,389
Vendor/Payee	Type		Amount					
See Attached	Legal Services		\$ 1,348					
Aperion Care	Home Office Expense		60,398					
Aperion Financial	Home Office Expense		112,167					
Aperion Consulting	Managed Care Consulting		4,850					
Marcum, LLP	Accounting		32,307					
See Attached	Other Professional		19,934					
Creative Technology Solutions	Data Processing		9,374					
PointClickCare	Data Processing		34,378					
National Datacare Corporation	Data Processing		2,066					
Aperion Care, Inc.	Data Processing		11,165					
See Supplemental Schedule			25,191					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 313,178					

* Attach copy of IMRF notifications

**See instructions.

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC \$6,280
- (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. \$ 21,542 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. \$ 259,355
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ No Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees