



Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496 Report Period Beginning: 01/01/18 Ending: 12/31/18

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>56</u>	Skilled (SNF)	<u>56</u>	<u>20,440</u>	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	<u>56</u>	TOTALS	<u>56</u>	<u>20,440</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>3,209</u>	<u>1,722</u>	<u>14,715</u>	<u>19,646</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>3,209</u>	<u>1,722</u>	<u>14,715</u>	<u>19,646</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 96.12%

D. How many bed reserve days during this year were paid by the Department?

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

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES  NO

I. On what date did you start providing long term care at this location?

Date started 10/1/2006

J. Was the facility purchased or leased after January 1, 1978?

YES  Date 10/1/2006 NO

K. Was the facility certified for Medicare during the reporting year?

YES  NO  If YES, enter number of beds certified 56 and days of care provided 8,049

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name & ID Number Aperion Care Burbank, Llc # 0048496 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	183,579	9,932	13,370	206,881		206,881	(5,913)	200,968		1
2	Food Purchase		112,909		112,909		112,909	(37)	112,872		2
3	Housekeeping	91,071	16,626		107,697		107,697		107,697		3
4	Laundry	25,173	1,851	78,667	105,691		105,691	(1,873)	103,818		4
5	Heat and Other Utilities			86,297	86,297		86,297	(6,428)	79,869		5
6	Maintenance	53,886	15,770	66,309	135,965		135,965	3,201	139,166		6
7	Other (specify):*							1,637	1,637		7
8	<b>TOTAL General Services</b>	<b>353,709</b>	<b>157,088</b>	<b>244,643</b>	<b>755,440</b>		<b>755,440</b>	<b>(9,413)</b>	<b>746,027</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			24,000	24,000		24,000		24,000		9
10	Nursing and Medical Records	1,337,146	53,027	40,542	1,430,715		1,430,715	(11,673)	1,419,042		10
10a	Therapy	29,516			29,516		29,516		29,516		10a
11	Activities	90,191	6,682	4,064	100,937		100,937		100,937		11
12	Social Services	75,306		1,696	77,002		77,002		77,002		12
13	CNA Training										13
14	Program Transportation			18,530	18,530		18,530		18,530		14
15	Other (specify):*							2,633	2,633		15
16	<b>TOTAL Health Care and Programs</b>	<b>1,532,159</b>	<b>59,709</b>	<b>88,832</b>	<b>1,680,700</b>		<b>1,680,700</b>	<b>(9,040)</b>	<b>1,671,660</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	133,010		244,290	377,300		377,300	(215,172)	162,128		17
18	Directors Fees										18
19	Professional Services			386,470	386,470	(14)	386,456	(221,028)	165,428		19
20	Dues, Fees, Subscriptions & Promotions			66,067	66,067		66,067	(46,859)	19,208		20
21	Clerical & General Office Expenses	49,963		202,939	252,902		252,902	(78,074)	174,828		21
22	Employee Benefits & Payroll Taxes			322,703	322,703		322,703		322,703		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,802	2,802		2,802	1,019	3,821		24
25	Other Admin. Staff Transportation			573	573		573	3,237	3,810		25
26	Insurance-Prop.Liab.Malpractice			157,118	157,118		157,118	994	158,112		26
27	Other (specify):*							12,337	12,337		27
28	<b>TOTAL General Administration</b>	<b>182,973</b>		<b>1,382,962</b>	<b>1,565,935</b>	<b>(14)</b>	<b>1,565,921</b>	<b>(543,547)</b>	<b>1,022,374</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>2,068,841</b>	<b>216,797</b>	<b>1,716,437</b>	<b>4,002,075</b>	<b>(14)</b>	<b>4,002,061</b>	<b>(562,000)</b>	<b>3,440,061</b>		<b>29</b>

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

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

Facility Name & ID Number Aperion Care Burbank, Llc

#0048496

Report Period Beginning:

01/01/18

Ending:

12/31/18

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			99,841	99,841		99,841	37,529	137,370			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			54,067	54,067		54,067	428,577	482,644			32
33	Real Estate Taxes			302,225	302,225	14	302,239	16,006	318,245			33
34	Rent-Facility & Grounds			630,000	630,000		630,000	(630,000)				34
35	Rent-Equipment & Vehicles			6,701	6,701		6,701	1,755	8,456			35
36	Other (specify):*			17,466	17,466		17,466	(17,466)				36
37	<b>TOTAL Ownership</b>			1,110,300	1,110,300	14	1,110,314	(163,599)	946,715			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		106,464	746,428	852,892		852,892	(55,110)	797,782			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			101,648	101,648		101,648		101,648			42
43	Other (specify):*			11,851	11,851		11,851	(11,851)				43
44	<b>TOTAL Special Cost Centers</b>		106,464	859,927	966,391		966,391	(66,961)	899,430			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	2,068,841	323,261	3,686,664	6,078,766		6,078,766	(792,560)	5,286,206			45

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



Aperion Care Burbank, Llc

ID# 0048496

Report Period Beginning: 01/01/18

Ending: 12/31/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing Expenses	\$ (11,851)	43	1
2	Bank Charges	(19,016)	21	2
3	Amortization	(17,466)	36	3
4	Supplemental Insurance	(11,781)	21	4
5	Building Company - Amortization	(27,581)	36	5
6	Building Company - Bank Charges	(7,662)	21	6
7	Building Company - Professional Fees	(8,343)	19	7
8	Building Company - Licenses & Permits	(168)	20	8
9	Building Company - State Replacement Tax	(406)	21	9
10	Additional Repairs & Maintenance	2,671	06	10
11	Non-Allowable Legal	(19,266)	19	11
12	PAC Dues	(5,092)	20	12
13	Non-Allowable Professional Fees	(1,550)	19	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(127,511)		49

Aperion Care Burbank, Llc

Report Period Beginning: ID# 0048496  
 Ending: 01/01/18  
12/31/18

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

## STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary				(5,913)								(5,913)	1
2	Food Purchase	(98)		61									(37)	2
3	Housekeeping													3
4	Laundry									(1,873)			(1,873)	4
5	Heat and Other Utilities	(6,936)					508						(6,428)	5
6	Maintenance	2,671		1,086	(1,656)		1,100						3,201	6
7	Other (specify):*			101	1,347		189						1,637	7
8	<b>TOTAL General Services</b>	<b>(4,363)</b>		<b>1,248</b>	<b>(6,222)</b>		<b>1,797</b>			<b>(1,873)</b>			<b>(9,413)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			6,053	(17,726)								(11,673)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			615	2,018								2,633	15
16	<b>TOTAL Health Care and Programs</b>			<b>6,668</b>	<b>(15,708)</b>								<b>(9,040)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(215,172)									(215,172)	17
18	Directors Fees													18
19	Professional Services	(29,159)	8,343	(15,545)	1,168	(182,092)	327		(4,070)				(221,028)	19
20	Fees, Subscriptions & Promotions	(51,426)	168	3,097	616	680	6						(46,859)	20
21	Clerical & General Office Expenses	(163,839)	8,068	18,416	1,525	56,739	1,017						(78,074)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			819	158	42							1,019	24
25	Other Admin. Staff Transportation			3,116	104	17							3,237	25
26	Insurance-Prop.Liab.Malpractice			994									994	26
27	Other (specify):*			5,947	146	6,244							12,337	27
28	<b>TOTAL General Administration</b>	<b>(244,424)</b>	<b>16,579</b>	<b>(198,328)</b>	<b>3,717</b>	<b>(118,370)</b>	<b>1,349</b>		<b>(4,070)</b>				<b>(543,547)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(248,787)</b>	<b>16,579</b>	<b>(190,412)</b>	<b>(18,213)</b>	<b>(118,370)</b>	<b>3,146</b>		<b>(4,070)</b>	<b>(1,873)</b>			<b>(562,000)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(14,442)	44,484	798	144	147	6,398						37,529	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(29,371)	452,278	3,811	7		1,852						428,577	32
33	Real Estate Taxes		15,323				683						16,006	33
34	Rent-Facility & Grounds		(600,000)				(30,000)						(630,000)	34
35	Rent-Equipment & Vehicles			928	159	164	503						1,755	35
36	Other (specify):*	(45,047)	27,581										(17,466)	36
37	<b>TOTAL Ownership</b>	<b>(88,860)</b>	<b>(60,334)</b>	<b>5,537</b>	<b>310</b>	<b>311</b>	<b>(20,564)</b>						<b>(163,599)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(55,110)					(55,110)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(11,851)											(11,851)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(11,851)</b>						<b>(55,110)</b>					<b>(66,961)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(349,498)</b>	<b>(43,755)</b>	<b>(184,875)</b>	<b>(17,903)</b>	<b>(118,059)</b>	<b>(17,418)</b>	<b>(55,110)</b>	<b>(4,070)</b>	<b>(1,873)</b>			<b>(792,560)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 600,000	Exceptional Care NRC Realty LLC		\$	\$ (600,000)	1
2	V	33 Real Estate Tax	302,225	Exceptional Care NRC Realty LLC		317,548	15,323	2
3	V	36 Amortization		Exceptional Care NRC Realty LLC		27,581	27,581	3
4	V	21 Bank Charges		Exceptional Care NRC Realty LLC		7,662	7,662	4
5	V	19 Professional Fees		Exceptional Care NRC Realty LLC		8,343	8,343	5
6	V	20 Licenses & Permits		Exceptional Care NRC Realty LLC		168	168	6
7	V	30 Depreciation		Exceptional Care NRC Realty LLC		44,484	44,484	7
8	V	32 Interest	9	Exceptional Care NRC Realty LLC		452,287	452,278	8
9	V	21 State Replacement Tax		Exceptional Care NRC Realty LLC		406	406	9
10	V							10
11	V							11
12	V							12
13	V							13
14	<b>Total</b>		\$ 902,234			\$ 858,479	\$ * (43,755)	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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		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.	\$ 61	\$ 61	15
16	V	6	MAINTENANCE SALARY		APERION CARE, INC.	993	993	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE, INC.	93	93	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE, INC.	101	101	18
19	V	10	NURSING & MEDICAL RECORDS		APERION CARE, INC.	2	2	19
20	V	10	SALARY- NURSE		APERION CARE, INC.	6,051	6,051	20
21	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE, INC.	615	615	21
22	V	17	ADMINISTRATIVE SALARIES		APERION CARE, INC.	29,118	29,118	22
23	V	19	PROFESSIONAL FEES		APERION CARE, INC.	5,022	5,022	23
24	V	20	FEES, SUBSCRIPTIONS		APERION CARE, INC.	3,097	3,097	24
25	V	21	CLERICAL SALARY		APERION CARE, INC.	17,480	17,480	25
26	V	21	CLERICAL & GENERAL		APERION CARE, INC.	936	936	26
27	V	24	SEMINARS		APERION CARE, INC.	819	819	27
28	V	25	AUTO AND TRAVEL		APERION CARE, INC.	3,116	3,116	28
29	V	26	INSURANCE		APERION CARE, INC.	994	994	29
30	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE, INC.	5,947	5,947	30
31	V	30	DEPRECIATION		APERION CARE, INC.	798	798	31
32	V	32	INTEREST		APERION CARE, INC.	3,811	3,811	32
33	V	35	AUTO LEASE		APERION CARE, INC.	928	928	33
34	V	17	MANAGEMENT FEE	244,290	APERION CARE, INC.		(244,290)	34
35	V	19	HOME OFFICE	20,567	APERION CARE, INC.		(20,567)	35
36	V							36
37	V							37
38	V							38
39	Total		\$ 264,857			\$ 79,982	\$ * (184,875)	39

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning: 01/01/18

Ending: 12/31/18

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	<u>1</u>		<u>APERION CONSULTING, LLC</u>		\$ 7,457	\$ 7,457 15
16	V	<u>6</u>		<u>APERION CONSULTING, LLC</u>		4,752	4,752 16
17	V	<u>7</u>		<u>APERION CONSULTING, LLC</u>		1,347	1,347 17
18	V	<u>10</u>		<u>APERION CONSULTING, LLC</u>		18,034	18,034 18
19	V	<u>15</u>		<u>APERION CONSULTING, LLC</u>		2,018	2,018 19
20	V	<u>19</u>		<u>APERION CONSULTING, LLC</u>		1,168	1,168 20
21	V	<u>20</u>		<u>APERION CONSULTING, LLC</u>		616	616 21
22	V	<u>21</u>		<u>APERION CONSULTING, LLC</u>		1,525	1,525 22
23	V	<u>24</u>		<u>APERION CONSULTING, LLC</u>		158	158 23
24	V	<u>25</u>		<u>APERION CONSULTING, LLC</u>		104	104 24
25	V	<u>27</u>		<u>APERION CONSULTING, LLC</u>		146	146 25
26	V	<u>30</u>		<u>APERION CONSULTING, LLC</u>		144	144 26
27	V	<u>32</u>		<u>APERION CONSULTING, LLC</u>		7	7 27
28	V	<u>35</u>		<u>APERION CONSULTING, LLC</u>		159	159 28
29	V						29
30	V						30
31	V						31
32	V	<u>10</u>	35,760	<u>APERION CONSULTING, LLC</u>			(35,760) 32
33	V	<u>06</u>		<u>APERION CONSULTING, LLC</u>			33
34	V	<u>01</u>	13,370	<u>APERION CONSULTING, LLC</u>			(13,370) 34
35	V	<u>06</u>	6,408	<u>APERION CONSULTING, LLC</u>			(6,408) 35
36	V						36
37	V						37
38	V						38
39	Total		\$ 55,538			\$ 37,635	\$ * (17,903) 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 PROFESSIONAL FEES		APERION FINANCIAL, LLC		3,011	\$ 3,011
16	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC		680	680
17	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC		56,739	56,739
18	V	24 SEMINARS		APERION FINANCIAL, LLC		42	42
19	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC		17	17
20	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC		6,244	6,244
21	V	30 DEPRECIATION		APERION FINANCIAL, LLC		147	147
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC		164	164
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V	19 HOME OFFICE EXPENSE	185,103	APERION FINANCIAL, LLC			(185,103)
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 185,103			\$ 67,044	\$ * (118,059)

\* 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		\$ 508	\$ 508
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,100	1,100
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		189	189
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		327	327
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		6	6
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,017	1,017
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		6,398	6,398
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		1,852	1,852
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		683	683
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		503	503
25	V	34 RENTAL INCOME	30,000	CHASE OFFICE,LLC			(30,000)
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		\$ 30,000			\$ 12,582	\$ * (17,418)

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning: 01/01/18

Ending: 12/31/18

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 736,767	Renewal Rehab		\$ 681,657	\$ (55,110)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 736,767			\$ 681,657	\$ * (55,110)

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning: 01/01/18

Ending: 12/31/18

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 15,548	ProPay HR LLC		\$ 11,478	\$ (4,070)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 15,548			\$ 11,478	\$ * (4,070)

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning: 01/01/18

Ending: 12/31/18

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	04 Laundry Services	\$ 80,413	EcoBrite Linen		\$ 78,540	\$ (1,873)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 80,413			\$ 78,540	\$ * (1,873)

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning: 01/01/18

Ending: 12/31/18

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	26 Insurance	\$ 72,739	Aperion Incorporated Cell		\$ 72,739	\$
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		\$ 72,739			\$ 72,739	\$ *

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning: 01/01/18

Ending: 12/31/18

**VII. RELATED PARTIES (continued)**

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

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

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

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

Facility Name &amp; ID Number

Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending:

12/31/18

## 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	Declaration of Trust of Yosef Meystel	60.00%	Aperion Care Angola	Angola, IN	Exceptional Care NRC Realty LLC		Building Co.	1
2	42170 Limited Partnership	10.00%	Aperion Care Bloomington	Bloomington	Interbuild Construction	Chicago	Bldg Improvements	2
3	1219 Limited Partnership	10.00%	Aperion Care Bridgeport	Bridgeport	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	3
4	257 Limited Partnership	19.00%	Aperion Care Cairo	Cairo	Propay	Evanston	Payroll Services	4
5	350 Limited Partnership	1.00%	Aperion Care Capitol	Capitol	Renewal Rehab	Lincolnwood	Therapy Services	5
6			Aperion Care Chicago Heights	Chicago Heights	Aperion Care, Inc.	Lincolnwood	Corporate Manager	6
7			Aperion Care Demotte	Demotte, IN	Aperion Consulting, Inc.	Lincolnwood	Consulting Co.	7
8			Aperion Care Dolton	Dolton	Aperion Financial, Inc.	Lincolnwood	Bookkeeping	8
9			Aperion Care Elgin	Elgin	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Evanston	Evanston	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Fairfield	Fairfield	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Forest Park	Forest Park	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15			Aperion Care Galesburg	Galesburg	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16			Aperion Care Hidden Lake	St. Louis, MO	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17			Aperion Care Highwood	Highwood	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care International	Chicago	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care Jacksonville	Jacksonville	Aperion Incorporated Cell	Burlington, VT	Insurance	19
20			Aperion Care Kokomo	Kokomo, IN				20
21			Aperion Care Litchfield	Litchfield				21
22			Aperion Care Marion	Marion, IN				22
23			Aperion Care Marseilles	Marseilles				23
24			Aperion Care Mascoutah	Mascoutah				24
25			Aperion Care Midlothian	Midlothian				25
26			Aperion Care Moline	East Moline				26
27			Aperion Care Morton Terrace	Morton				27
28			Aperion Care Morton Villa	Morton				28
29			Aperion Care Oak Lawn	Oak Lawn				29
30			Aperion Care Olney	Olney				30



Facility Name &amp; ID Number

Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending:

12/31/18

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0%	See Attachment	0.56	1.40%	Alloc Salary	\$ 3,502	17-7	1
2	Jay Meystel	Relative	Clerical	0%	See Attachment	0.28	0.70%	Alloc Salary	433	21-7	2
3	Elisheva Adest	Relative	Clerical	0%	See Attachment	0.22	0.93%	Alloc Salary	173	21-7	3
4	Cynthia Meystel	Relative	Clerical	0%	See Attachment	0.08	1.86%	Alloc Salary	246	21-7	4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 4,354		13

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

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496 Report Period Beginning: 01/01/18 Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION CARE, INC.

Street Address

4655 W CHASE AVENUE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

( 847) 262-8300

Fax Number

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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	1,401,635	55	\$ 4,383	\$ 19,632	\$ 61	1
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	19,632	993	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	19,632	93	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,401,635	55	5,656	19,632	101	4
5	10	NURSING & MEDICAL RECOR	ACTUAL CENSUS	1,401,635	55	128	19,632	2	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	19,632	6,051	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,401,635	55	42,957	19,632	615	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	19,632	29,118	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	19,632	5,022	9
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	19,632	3,097	10
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	19,632	17,480	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	19,632	936	12
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	19,632	819	13
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	19,632	3,116	14
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	19,632	994	15
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	19,632	5,947	16
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	19,632	798	17
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	19,632	3,811	18
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	19,632	928	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 5,718,302	\$ 3,836,913		\$ 79,982	25

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION CONSULTING, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

( 847) 262-3800

Fax Number

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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	1,401,635	55	\$ 424,292	\$ 19,632	\$ 7,457	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,401,635	55	311,197	19,632	4,752	2
3	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,401,635	55	81,117	19,632	1,347	3
4	10	SALARY NURSE	PATIENT DAYS	1,401,635	55	1,640,760	19,632	18,034	4
5	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	183,437	19,632	2,018	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	1,401,635	55	83,360	19,632	1,168	6
7	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,401,635	55	43,964	19,632	616	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	1,401,635	55	102,122	19,632	1,525	8
9	24	SEMINARS	PATIENT DAYS	1,401,635	55	11,275	19,632	158	9
10	25	AUTO AND TRAVEL	PATIENT DAYS	1,401,635	55	7,427	19,632	104	10
11	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,401,635	55	9,636	19,632	146	11
12	30	DEPRECIATION	PATIENT DAYS	1,401,635	55	10,275	19,632	144	12
13	32	INTEREST	PATIENT DAYS	1,401,635	55	508	19,632	7	13
14	35	AUTO LEASE	PATIENT DAYS	1,401,635	55	11,374	19,632	159	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 2,920,744	\$ 2,458,073	\$ 37,635	25

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION FINANCIAL, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

( 847) 262-3800

Fax Number

(

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	215,001	19,632	3,011	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	48,576	19,632	680	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	4,078,193	4,033,980	56,739	3
4	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	2,987	19,632	42	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	1,197	19,632	17	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	449,805	19,632	6,244	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	10,463	19,632	147	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	11,738	19,632	164	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 4,817,960	\$ 4,033,980	\$	67,044	25

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

CHASE OFFICE, LLC

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

( 847) 262-3800

Fax Number

(

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

1	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	1,401,635	55	\$ 36,284	\$ 19,632	\$ 508	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	19,632	1,100	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	19,632	189	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	19,632	327	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	19,632	6	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	19,632	1,017	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	19,632	6,398	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	19,632	1,852	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	19,632	683	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	19,632	503	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 898,317	\$	\$ 12,582	25

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Renewal Rehab

Street Address

7358 N. Lincoln Ave. Suite 160

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

( 847) 938-8750

Fax Number

( 847) 410-9720

1	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		\$	\$		\$ 681,657	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				\$	\$		\$ 681,657	25

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

ProPay LLC

Street Address

2201 Main Street

City / State / Zip Code

Evanston, IL 60202

Phone Number

( 847) 905-3268

Fax Number

( )

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

1	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		\$	\$		\$ 11,478	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				\$	\$		\$ 11,478	25

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

EcoBrite Linen

Street Address

3712 Jarvis Avenue

City / State / Zip Code

Skokie, IL 60076

Phone Number

( 847) 582-4000

Fax Number

( )

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	4	Laundry Services	Direct		\$	\$		\$ 78,540	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				\$	\$		\$ 78,540	25

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

Aperion Incorporated Cell

Street Address

30 Main Street, Suite 330

City / State / Zip Code

Burlington, Vermont 05401

Phone Number

( )

Fax Number

( )

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	26	Insurance				\$		\$ 72,739	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					\$		\$ 72,739	25

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

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

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

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

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

Facility Name & ID Number

Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	First Midwest Bank		X	Mortgage			\$	\$ 7,350,000		\$ 452,287	1									
2											2									
3											3									
4											4									
5											5									
<b>Working Capital</b>																				
6	First Midwest Bank		X	Line of Credit				873,786		53,421	6									
7	Insurance Policies		X	Insurance						646	7									
8											8									
9	<b>TOTAL Facility Related</b>						\$	\$ 8,223,786		\$ 506,354	9									
<b>B. Non-Facility Related*</b>																				
10	Interest Income		X							(29,371)	10									
11	Interest Income (Bldg Co)	X								(9)	11									
12	Allocated from Aperion Care Inc.									3,811	12									
13	See Supplemental Schedule									1,859	13									
14	<b>TOTAL Non-Facility Related</b>						\$	\$		\$ (23,710)	14									
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 8,223,786		\$ 482,644	15									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ N/A      Line # 36

\* 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 2017 report.	\$	<u>190,211</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	<u>248,370</u>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<u>58,159</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>260,072</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>	\$	<u>14</u>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	<u>318,245</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>125,783</u>	8
	2014	<u>177,627</u>	9
	2015	<u>183,130</u>	10
	2016	<u>190,210</u>	11
	2017	<u>247,687</u>	12

**2018 Accrual = 2017 Tax + 5% (247,387 x 1.05 = 260,072)**

**Allocated from Chase Office LLC \$683**

<b>FOR BHF USE ONLY</b>			
13	FROM R. E. TAX STATEMENT FOR 2017	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

**NOTES:**

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

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

FACILITY NAME Aperion Care Burbank, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0048496

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

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

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

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

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>19-32-204-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>6,400.79</u>	\$ <u>6,400.79</u>
2. <u>19-32-205-023-0000</u>	<u>Long Term Care Property</u>	\$ <u>241,286.51</u>	\$ <u>241,286.51</u>
3. <u>10-27-307-027-0000</u>	<u>Alloc. From Chase Office LLC</u>	\$ <u>45,392.90</u>	\$ <u>635.80</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>293,080.20</u></u>	\$ <u><u>248,323.10</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

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

**IMPORTANT NOTICE**

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

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

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

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

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

FACILITY NAME Aperion Care Burbank, Llc COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0048496  
 CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_  
 TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

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

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

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

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18 Ending:

12/31/18

**X. BUILDING AND GENERAL INFORMATION:**

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

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

None

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2013</u>	<u>\$ 124,143</u>	<u>1</u>
2	<u>Allocated from Chase Office LLC</u>			<u>870</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 125,013</b>	<b>3</b>

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	56	2013	1972	\$ 1,902,416	\$ 44,484	39	\$ 48,780	\$ 4,296	\$ 292,680	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Various		2007	4,773		20	318	318	3,659	9
10	Various		2008	51,421		20	1,930	1,930	50,620	10
11	Various		2009	34,839		20	1,370	1,370	32,226	11
12	Various		2010	124,447		20	8,193	8,193	69,599	12
13	Various		2011	25,485		20	1,349	1,349	10,369	13
14	Various		2012	222,218		20	14,128	14,128	91,108	14
15	Various		2013	38,915		20	1,946	1,946	10,753	15
16	Various		2014	22,834		20	1,973	1,973	8,691	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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	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			49,931	3,315	2,306	(1,009)	5,676	68
69				99,841		(99,841)		69
70		\$	2,477,279	\$	82,294	\$	575,381	70

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 2,477,279	\$ 147,640		\$ 82,294	\$ (65,346)	\$ 575,381	1
2	Installation Of Cables & Wall Mount Rack For Voice System	2015	3,422		20	171	171	585	2
3	Concrete Work For Sidwalk Patio And Ramp	2015	22,494		20	1,125	1,125	3,749	3
4	New Door	2015	3,850		20	192	192	626	4
5	New Chair Rail	2015	6,262		20	313	313	1,070	5
6	Curtains	2015	9,045		20	452	452	1,508	6
7	5 Air Conditioners	2015	4,134		20	207	207	810	7
8	New Spanish Quarry Floor In Dishwashing Room	2015	14,950		20	748	748	2,492	8
9	Resident Room/Bathroom - Vinyl Floor / Cove Base / Lights	2015	69,045		20	3,452	3,452	13,234	9
10	Installed New 240 Volt Amp Outlets-Dining & Excercise Rooms	2015	3,752		20	188	188	750	10
11	Window Treatments, Carpet, Lighting Offices	2016	5,120		20	256	256	661	11
12	Don & Mds Office Carpet, Lighting	2016	2,758		20	138	138	356	12
13	Therapy Room-Wallcovering,Window Treatments,Millwork,Base F	2016	19,866		20	993	993	2,566	13
14	Hallway - Vestibule Lighting, Wallcovering, Millwork	2016	27,206		20	1,360	1,360	3,514	14
15	Admin,Admiss,Mds,Don Offices-Wallcovering,Paint Doors,Reinsta	2016	37,935		20	1,897	1,897	4,900	15
16	Admission&Admin Offices-Prepared Flooring, Install Drop Ceiling	2016	17,360		20	868	868	2,242	16
17	Replaced Panel & Door Holders - Fire Alarm System	2017	6,029		20	301	301	590	17
18	200 Gallon Storage Tank - Main Water Heater	2017	6,300		20	315	315	459	18
19	Replace 16 Outlets In Patient Rooms With Hospital Grade Outlets	2018	8,300		20	208	208	208	19
20	Resurface Parking Lot (24,803)	2018	22,988		20	517	517	517	20
21	Steel Railing Installation (4,008)	2018	3,645		20	84	84	84	21
22	Awning Installation (29,123)	2018	27,090		20	485	485	485	22
23	Concrete Sidewalk (13,200)	2018	12,256		20	165	165	165	23
24	Install 24 Volt Transformer & Exterior Lighting Sensors	2018	9,865		20	41	41	41	24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,820,951	\$ 147,640		\$ 96,769	\$ (50,871)	\$ 616,992	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	Totals from Page 12B, Carried Forward		\$ 2,820,951	\$ 147,640		\$ 96,769	\$ (50,871)	\$ 616,992	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,820,951	\$ 147,640		\$ 96,769	\$ (50,871)	\$ 616,992	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,820,951	\$ 147,640		\$ 96,769	\$ (50,871)	\$ 616,992	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,820,951	\$ 147,640		\$ 96,769	\$ (50,871)	\$ 616,992	34

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 2,820,951	\$ 147,640		\$ 96,769	\$ (50,871)	\$ 616,992	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,820,951	\$ 147,640		\$ 96,769	\$ (50,871)	\$ 616,992	34

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

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

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

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

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	7,827	201	20	201		485	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	417	67	20	21	(46)	167	9
10	Allocated from Aperion Care	2012	118	9	20	6	(3)	35	10
11	Allocated from Aperion Care	2013	50	6	20	3	(3)	13	11
12									12
13	Allocated from Chase Office LLC	2018	36		20	2	2	2	13
14	Allocated from Chase Office LLC	2017	1,812	128	20	91	(38)	181	14
15	Allocated from Chase Office LLC	2016	39,671	2,904	20	1,984	(921)	4,794	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)		\$ 49,931	\$ 3,315		\$ 2,306	\$ (1,009)	\$ 5,676	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 49,931	\$ 3,315		\$ 2,306	\$ (1,009)	\$ 5,676	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 49,931	\$ 3,315		\$ 2,306	\$ (1,009)	\$ 5,676	34

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 364,623	\$ 3,847	\$ 39,025	\$ 35,178	10	\$ 235,153	71
72	Current Year Purchases	19,068	198	1,412	1,215	10	1,412	72
73	Fully Depreciated Assets	105,648				10	105,648	73
74								74
75	TOTALS	\$ 489,340	\$ 4,044	\$ 40,438	\$ 36,393		\$ 342,214	75

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

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Aperion Care		\$ 468	\$ 71	\$ 94	\$ 23	5	\$ 304	76
77		Allocated from Aperion Consulting		342	56	68	12	5	273	77
78										78
79										79
80	TOTALS			\$ 810	\$ 127	\$ 162	\$ 35		\$ 577	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,436,114	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 151,811	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 137,369	83**
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (14,442)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 959,783	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		\$	92
93			93
94			94
95		\$	95

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

	Fiscal Year Ending	Annual Rent
12.	_____/2019	\$ _____
13.	_____/2020	\$ _____
14.	_____/2021	\$ _____

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 7,368 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Aperion Care Inc.</u>		\$	\$ <u>928</u>	17
18	<u>Allocated from Aperion Consulting LLC</u>			\$ <u>159</u>	18
19					19
20					20
21	TOTAL		\$	\$ <u>1,087</u>	21

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

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

Facility Name & ID Number Aperion Care Burbank, Llc # 0048496 Report Period Beginning: 01/01/18 Ending: 12/31/18  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 330,926	\$		\$ 330,926	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			45,497			45,497	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			360,362			360,362	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				97,979		97,979	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					9,643	8,485		18,128	13
14	TOTAL			\$		\$ 746,428	\$ 106,464		\$ 852,892	14

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

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

# **0048496**

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

Ending: **12/31/18**

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

As of **12/31/18**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 231,723	\$ 233,712	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,044,049	1,044,049	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	72,592	72,592	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	1,387	56,027	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,349,751	\$ 1,406,380	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		239,130	13
14	Buildings, at Historical Cost		817,826	14
15	Leasehold Improvements, at Historical Cost	907,037	907,037	15
16	Equipment, at Historical Cost	359,633	641,807	16
17	Accumulated Depreciation (book methods)	(694,408)	(1,092,790)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	6,351,194	6,787,044	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 6,923,456	\$ 8,300,054	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 8,273,207	\$ 9,706,434	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 603,449	\$ 603,449	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	873,786	873,786	29
30	Accrued Salaries Payable	171,632	171,632	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,628	5,628	31
32	Accrued Real Estate Taxes(Sch.IX-B)		260,072	32
33	Accrued Interest Payable	4,424	46,380	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Attached Schedule</u>	7,441	7,441	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,666,360	\$ 1,968,388	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,350,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>See Attached Schedule</u>	6,423,799	(729)	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 6,423,799	\$ 7,349,271	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 8,090,159	\$ 9,317,659	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 183,048	\$ 388,775	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 8,273,207	\$ 9,706,434	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ (492,786)	1
2	Restatements (describe):		2
3	<b>Bad Debt Adjustment</b>	(35,039)	3
4			4
5			5
6	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ (527,825)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	810,873	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	(100,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ 710,873	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ 183,048	24 *

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

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

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

1

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 4,850,022	1
2	Discounts and Allowances for all Levels	1,973,050	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,823,072	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	31,545	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 31,545	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,742	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	4	19
20	Radiology and X-Ray	6	20
21	Other Medical Services	3,899	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 5,651	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	29,371	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 29,371	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,889,639	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	755,440	31
32	Health Care	1,680,700	32
33	General Administration	1,565,935	33
<b>B. Capital Expense</b>			
34	Ownership	1,110,300	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	864,743	35
36	Provider Participation Fee	101,648	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 6,078,766	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	810,873	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 810,873	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 614,623	44
45	Private Pay - Net Inpatient Revenue	419,298	45
46	Medicare - Net Inpatient Revenue	4,370,382	46
47	Other-(specify) <u>Insurance</u>	241,350	47
48	Other-(specify) <u>Managed Care</u>	1,177,419	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 6,823,072	49

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

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

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

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

Facility Name & ID Number Aperion Care Burbank, Llc

# 0048496

Report Period Beginning: 01/01/18

Ending: 12/31/18

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,888	3,283	\$ 135,065	\$ 41.14	1
2	Assistant Director of Nursing					2
3	Registered Nurses	13,743	15,960	528,253	33.10	3
4	Licensed Practical Nurses	7,349	8,556	224,955	26.29	4
5	CNAs & Orderlies	31,477	33,770	448,873	13.29	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,852	2,148	29,516	13.74	8
9	Activity Director	1,693	1,913	29,722	15.54	9
10	Activity Assistants	4,525	4,975	60,469	12.15	10
11	Social Service Workers	3,072	3,563	75,306	21.14	11
12	Dietician					12
13	Food Service Supervisor	1,476	1,953	33,317	17.06	13
14	Head Cook	5,168	5,568	77,982	14.01	14
15	Cook Helpers/Assistants	5,604	6,187	72,280	11.68	15
16	Dishwashers					16
17	Maintenance Workers	3,114	3,377	53,886	15.96	17
18	Housekeepers	6,387	7,306	91,071	12.47	18
19	Laundry	1,725	2,020	25,173	12.46	19
20	Administrator	2,064	2,200	133,010	60.46	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	993	1,025	13,631	13.30	23
24	Clerical	2,621	2,785	36,332	13.05	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	94,751	106,589	\$ 2,068,841 *	\$ 19.41	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 13,370	01-03	35
36	Medical Director	154	24,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	35,760	10-03	38
39	Pharmacist Consultant	757	4,782	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	64	4,064	11-03	44
45	Social Service Consultant	26	1,696	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,001	\$ 83,672		49

**C. CONTRACT NURSES**

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

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
<u>Akeem Abiola</u>	<u>Administrator</u>	<u>0</u>	<u>\$ 133,010</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 73,010</u>	<u>IDPH License Fee</u>	<u>\$</u>	
				<u>Unemployment Compensation Insurance</u>	<u>10,129</u>	<u>Advertising: Employee Recruitment</u>		
				<u>FICA Taxes</u>	<u>156,013</u>	<u>Health Care Worker Background Check</u>		
				<u>Employee Health Insurance</u>	<u>51,065</u>	<u>(Indicate # of checks performed )</u>		
				<u>Employee Meals</u>	<u>2,616</u>	<u>Patient Background Checks</u>	<u>108</u> <u>1,086</u>	
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues &amp; Subscriptions</u>	<u>10,729</u>	
				<u>Union Pension Fund</u>	<u>15,382</u>	<u>Licenses &amp; Permits</u>	<u>2,994</u>	
				<u>401K Expense</u>	<u>3,023</u>	<u>Allocated from Aperion Care Inc.</u>	<u>3,097</u>	
				<u>Employee Physicals</u>	<u>80</u>	<u>Allocated from Aperion Consulting LLC</u>	<u>616</u>	
				<u>Other Employee Benefits</u>	<u>11,385</u>	<u>See Supplemental Schedule</u>	<u>686</u>	
						<u>Less: Public Relations Expense</u>	<u>( )</u>	
						<u>Non-allowable advertising</u>	<u>( )</u>	
						<u>Yellow page advertising</u>	<u>( )</u>	
<b>TOTAL (agree to Schedule V, line 17, col. 1)</b>			<b>\$ 133,010</b>	<b>TOTAL (agree to Schedule V, line 22, col.8)</b>	<b>\$ 322,703</b>	<b>TOTAL (agree to Sch. V, line 20, col. 8)</b>	<b>\$ 19,208</b>	
<b>(List each licensed administrator separately.)</b>								
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
<u>Aperion Care, Inc. - Management Fees</u>			<u>\$ 244,290</u>				<u>Out-of-State Travel</u>	<u>\$</u>
							<u>In-State Travel</u>	
<b>TOTAL (agree to Schedule V, line 17, col. 3)</b>			<b>\$ 244,290</b>	<b>TOTAL</b>		<b>\$</b>	<u>Seminar Expense</u>	<u>2,802</u>
<b>(Attach a copy of any management service agreement)</b>							<u>Allocated from Aperion Care Inc.</u>	<u>819</u>
							<u>Allocated from Aperion Consulting LLC</u>	<u>158</u>
							<u>See Supplemental Schedule</u>	<u>42</u>
							<u>Entertainment Expense</u>	<u>( )</u>
							<u>(agree to Sch. V, line 24, col. 8)</u>	
							<b>TOTAL</b>	<b>\$ 3,821</b>
C. Professional Services								
Vendor/Payee	Type		Amount					
<u>Marcum LLP</u>	<u>Accounting</u>		<u>\$ 28,280</u>					
<u>Propay HR</u>	<u>Payroll Processing</u>		<u>15,548</u>					
<u>Various - See Attached</u>	<u>Legal</u>		<u>45,947</u>					
<u>Creative Technology Solutions</u>	<u>IT Consulting</u>		<u>6,595</u>					
<u>Point Click Care</u>	<u>EMR/ Billing Software</u>		<u>18,344</u>					
<u>DGTELL</u>	<u>Video Surveillance</u>		<u>435</u>					
<u>Ability Network</u>	<u>Healthcare Software</u>		<u>6,073</u>					
<u>Aperion</u>	<u>Data Processing</u>		<u>15,157</u>					
<u>Coms Interactive</u>	<u>Care Management Software</u>		<u>6,373</u>					
<u>GCHMO</u>	<u>Managed Care Consulting</u>		<u>16,200</u>					
<u>Achieve Accreditation</u>	<u>Accreditation Consulting</u>		<u>12,027</u>					
<u>See Supplemental Schedule</u>			<u>215,490</u>					
<b>TOTAL (agree to Schedule V, line 19, column 3)</b>			<b>\$ 386,469</b>					
<b>(For legal fee disclosure, see page 39 of instructions)</b>								

\* Attach copy of IMRF notifications

\*\*See instructions.

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

Report Period Beginning:

01/01/18Ending: 12/31/18**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. HCCI \$10,185
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 11,068 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. \$ 101,648  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 2,616 Has any meal income been offset against related costs? Yes Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees