

Facility Name & ID Number Aperion Care Burbank

0048496 Report Period Beginning: 01/01/14 Ending: 12/31/14

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	56	Skilled (SNF)	56	20,440	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	56	TOTALS	56	20,440	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	11,589	794	7,228	19,611	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,589	794	7,228	19,611	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.94%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold 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 5,783

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/14 Fiscal Year: 12/31/14

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

Facility Name & ID Number

Aperion Care Burbank

0048496

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	150,684	10,107	16,570	177,361		177,361	(10,931)	166,430		1
2	Food Purchase		101,505		101,505		101,505	(41)	101,464		2
3	Housekeeping	89,635	12,907		102,542		102,542		102,542		3
4	Laundry	41,973	7,284		49,257		49,257		49,257		4
5	Heat and Other Utilities			105,695	105,695		105,695	(6,413)	99,282		5
6	Maintenance	39,735	13,471	69,311	122,517		122,517	8,604	131,121		6
7	Other (specify):*							1,217	1,217		7
8	TOTAL General Services	322,027	145,274	191,576	658,877		658,877	(7,564)	651,313		8
	B. Health Care and Programs										
9	Medical Director			24,000	24,000		24,000		24,000		9
10	Nursing and Medical Records	977,366	50,554	50,526	1,078,446		1,078,446	(24,658)	1,053,788		10
10a	Therapy		180		180		180		180		10a
11	Activities	68,470	3,729	1,085	73,284		73,284		73,284		11
12	Social Services	53,002		775	53,777		53,777		53,777		12
13	CNA Training										13
14	Program Transportation			152	152		152	1,278	1,430		14
15	Other (specify):*							2,042	2,042		15
16	TOTAL Health Care and Programs	1,098,838	54,463	76,538	1,229,839		1,229,839	(21,338)	1,208,501		16
	C. General Administration										
17	Administrative	148,617		139,573	288,190		288,190	(110,205)	177,985		17
18	Directors Fees										18
19	Professional Services			266,845	266,845	(2,883)	263,962	(170,271)	93,691		19
20	Dues, Fees, Subscriptions & Promotions			40,287	40,287		40,287	(30,179)	10,108		20
21	Clerical & General Office Expenses	40,867		294,570	335,437		335,437	(201,468)	133,969		21
22	Employee Benefits & Payroll Taxes			280,095	280,095		280,095		280,095		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,177	3,177		3,177	725	3,902		24
25	Other Admin. Staff Transportation			3,187	3,187		3,187	2,870	6,057		25
26	Insurance-Prop.Liab.Malpractice			184,986	184,986		184,986	3,578	188,564		26
27	Other (specify):*							7,194	7,194		27
28	TOTAL General Administration	189,484		1,212,720	1,402,204	(2,883)	1,399,321	(497,756)	901,565		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,610,349	199,737	1,480,834	3,290,920	(2,883)	3,288,037	(526,658)	2,761,379		29

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

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

Facility Name & ID Number Aperion Care Burbank

#0048496

Report Period Beginning:

01/01/14

Ending:

12/31/14

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	
	D. Ownership											
30	Depreciation			68,267	68,267		68,267	32,041	100,308			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			43,572	43,572		43,572	161,001	204,573			32
33	Real Estate Taxes					2,883	2,883	131,841	134,724			33
34	Rent-Facility & Grounds			431,000	431,000		431,000	(430,779)	221			34
35	Rent-Equipment & Vehicles			1,065	1,065		1,065	2,688	3,753			35
36	Other (specify):*			2,524	2,524		2,524	(2,524)				36
37	TOTAL Ownership			546,428	546,428	2,883	549,311	(105,732)	443,579			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		131,853	621,113	752,966		752,966	(102,098)	650,868			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			118,865	118,865		118,865		118,865			42
43	Other (specify):*			136,377	136,377		136,377	(136,377)				43
44	TOTAL Special Cost Centers		131,853	876,355	1,008,208		1,008,208	(238,475)	769,733			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,610,349	331,590	2,903,617	4,845,556		4,845,556	(870,865)	3,974,691			45

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

Facility Name & ID Number Aperion Care Burbank

0048496

Report Period Beginning: 01/01/14

Ending: 12/31/14

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(6,720)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(47,211)	30		9
10	Interest and Other Investment Income	(2,462)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(41)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(7,521)	21		19
20	Contributions	(27,967)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(220,351)	21		24
25	Fund Raising, Advertising and Promotional	(25,648)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(171,715)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (509,636)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(361,229)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (361,229)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (870,865)		37

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

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

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

BHF USE ONLY						
48		49		50		51
						52

Aperion Care Burbank

ID# 0048496

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Additional R&M	\$ 7,773	06	1
2	Amortization of Loan Costs	(2,524)	36	2
3	Non Allowable Professional Fees	(14,000)	19	3
4	Website Costs	(1,491)	21	4
5	Non-Allowable Fees	(107,729)	43	5
6	Non Allowable Legal	(3,934)	19	6
7	Theft Loss	(50)	21	7
8	Out of Period Seminar Expense	(105)	24	8
9	PAC Dues	(3,085)	20	9
10	Bank Charges	(9,684)	21	10
11	Building Co- Amortization	(11,531)	31	11
12	Building Co- Bank Charges	(417)	21	12
13	Building Co- Bookkeeping Fee	(11,000)	21	13
14	Building Co- Licenses & Fees	(250)	21	14
15	Building Co- Professional Fees	(1,575)	19	15
16	Non- Allowable Dues	(300)	20	16
17	Non- Allowable Rent	(5,000)	34	17
18	Building Co- State Replacement Fees	(813)	21	18
19	Building Co- Home Office Expense	(6,000)	19	19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(171,715)	49

Aperion Care Burbank

ID# 0048496

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
50		\$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32

82				33
83				34
84				35
85				36
86				37
87				38
88				39
89				40
90				41
91				42
92				43
93				44
94				45
95				46
96				47
97				48
98	Total		0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Burbank# 0048496

Report Period Beginning:

01/01/14

Ending:

12/31/14

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)	
	A. General Services													
1	Dietary					(5,510)	73	(5,494)					(10,931)	1
2	Food Purchase	(41)											(41)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(6,720)					139		168				(6,413)	5
6	Maintenance	7,773		1,568		(3,502)	1,203	1,361	201				8,604	6
7	Other (specify):*			103		647	238	229					1,217	7
8	TOTAL General Services	1,012		1,671		(8,365)	1,653	(3,904)	369				(7,564)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			1,358		(12,210)		(13,806)					(24,658)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation							1,278					1,278	14
15	Other (specify):*			101		1,322		619					2,042	15
16	TOTAL Health Care and Programs			1,459		(10,888)		(11,909)					(21,338)	16
	C. General Administration													
17	Administrative			(111,248)	925		4,335	(4,217)					(110,205)	17
18	Directors Fees													18
19	Professional Services	(25,509)	7,575	(51,569)	(39,634)	45	(53,204)	(6,332)	341		(1,984)		(170,271)	19
20	Fees, Subscriptions & Promotions	(31,352)		958	13	4	175	7	16				(30,179)	20
21	Clerical & General Office Expenses	(251,577)	12,480	10,420	12,824	555	9,659	3,744	427				(201,468)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(105)		426	8	126	77	193					725	24
25	Other Admin. Staff Transportation			1,208	14	947	525	176					2,870	25
26	Insurance-Prop.Liab.Malpractice			319	2,677		544	38					3,578	26
27	Other (specify):*			2,033		66	4,588	507					7,194	27
28	TOTAL General Administration	(308,543)	20,055	(147,453)	(23,173)	1,743	(33,301)	(5,884)	784		(1,984)		(497,756)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(307,531)	20,055	(144,323)	(23,173)	(17,510)	(31,648)	(21,697)	1,153		(1,984)		(526,658)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Burbank

0048496

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(47,211)	77,405			6	451		1,390				32,041	30
31	Amortization of Pre-Op. & Org.	(11,531)	11,531											31
32	Interest	(2,462)	162,124				206		1,133				161,001	32
33	Real Estate Taxes		130,731						1,110				131,841	33
34	Rent-Facility & Grounds	(5,000)	(414,000)	440			(2,066)		(10,153)				(430,779)	34
35	Rent-Equipment & Vehicles			1,073	69	343	363	678	162				2,688	35
36	Other (specify):*	(2,524)											(2,524)	36
37	TOTAL Ownership	(68,728)	(32,209)	1,513	69	349	(1,046)	678	(6,358)				(105,732)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers									(102,098)			(102,098)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(133,377)						(3,000)					(136,377)	43
44	TOTAL Special Cost Centers	(133,377)						(3,000)		(102,098)			(238,475)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(509,636)	(12,154)	(142,810)	(23,104)	(17,161)	(32,694)	(24,019)	(5,205)	(102,098)	(1,984)		(870,865)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 414,000	Exceptional NRC Realty	100.00%	\$	\$ (414,000)	1
2	V	31 Amortization Expense		Exceptional NRC Realty	100.00%	11,531	11,531	2
3	V	21 Bank Charges		Exceptional NRC Realty	100.00%	417	417	3
4	V	21 Bookkeeping Fee		Exceptional NRC Realty	100.00%	11,000	11,000	4
5	V	30 Depreciation		Exceptional NRC Realty	100.00%	77,405	77,405	5
6	V	21 Licenses & Fees		Exceptional NRC Realty	100.00%	250	250	6
7	V	32 Interest Expense	196	Exceptional NRC Realty	100.00%	162,320	162,124	7
8	V	19 Professional Fees		Exceptional NRC Realty	100.00%	1,575	1,575	8
9	V	33 Real Estate Taxes		Exceptional NRC Realty	100.00%	130,731	130,731	9
10	V	21 State Replacement Tax		Exceptional NRC Realty	100.00%	813	813	10
11	V	19 Home Office Expense		Exceptional NRC Realty	100.00%	6,000	6,000	11
12	V							12
13	V							13
14	Total		\$ 414,196			\$ 402,042	\$ * (12,154)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	6 REPAIRS & MAINTENANCE		APERION CARE	50.00%	1,568	\$ 1,568
16	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	50.00%	103	103
17	V	10 SALARY- NURSE		APERION CARE	50.00%	1,358	1,358
18	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	50.00%	101	101
19	V	17 ADMINISTRATIVE		APERION CARE	50.00%	19,325	19,325
20	V	19 PROFESSIONAL FEES		APERION CARE	50.00%	2,010	2,010
21	V	20 FEES, SUBSCRIPTIONS		APERION CARE	50.00%	958	958
22	V	21 CLERICAL & GENERAL		APERION CARE	50.00%	10,420	10,420
23	V	24 SEMINARS		APERION CARE	50.00%	426	426
24	V	25 AUTO AND TRAVEL		APERION CARE	50.00%	1,208	1,208
25	V	26 INSURANCE		APERION CARE	50.00%	319	319
26	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	50.00%	2,033	2,033
27	V	34 RENT		APERION CARE	50.00%	440	440
28	V	35 EQUIPMENT RENTAL		APERION CARE	50.00%	14	14
29	V	35 AUTO LEASE		APERION CARE	50.00%	1,059	1,059
30	V	17 MANAGEMENT FEE	130,573	APERION CARE	50.00%		(130,573)
31	V	19 HOME OFFICE	48,901	APERION CARE	50.00%		(48,901)
32	V	19 DATA PROCESSING	4,678	APERION CARE	50.00%		(4,678)
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 184,152			\$ 41,342	\$ * (142,810)

* 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	17 ADMINISTRATIVE		APERION FINANCIAL	50.00%	925	\$	925	15
16	V	19 PROFESSIONAL FEES		APERION FINANCIAL	50.00%	376		376	16
17	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	50.00%	13		13	17
18	V	21 CLERICAL & GENERAL		APERION FINANCIAL	50.00%	12,824		12,824	18
19	V	24 SEMINARS		APERION FINANCIAL	50.00%	8		8	19
20	V	25 AUTO AND TRAVEL		APERION FINANCIAL	50.00%	14		14	20
21	V	26 INSURANCE		APERION FINANCIAL	50.00%	2,677		2,677	21
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	50.00%	69		69	22
23	V	19 HOME OFFICE EXPENSE	40,010	APERION FINANCIAL	50.00%			(40,010)	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 40,010			\$ 16,906	\$ *	(23,104)	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	<u>1</u> <u>DIETARY</u>	\$	<u>APERION CONSULTING</u>	50.00%	\$ 3,155	\$ 3,155
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	50.00%		
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>APERION CONSULTING</u>	50.00%	1,298	1,298
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>APERION CONSULTING</u>	50.00%	647	647
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	50.00%	9,090	9,090
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	50.00%	1,322	1,322
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>APERION CONSULTING</u>	50.00%		
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING</u>	50.00%	45	45
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	50.00%	4	4
24	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>APERION CONSULTING</u>	50.00%	555	555
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	50.00%	126	126
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	50.00%	947	947
27	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CONSULTING</u>	50.00%		
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CONSULTING</u>	50.00%	66	66
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	50.00%	6	6
30	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	50.00%	343	343
31	V	<u>10</u> <u>CONSULTING</u>	21,300	<u>APERION CONSULTING</u>	50.00%		(21,300)
32	V	<u>01</u> <u>DIETICIAN</u>	8,665	<u>APERION CONSULTING</u>	50.00%		(8,665)
33	V	<u>06</u> <u>PAINTER</u>		<u>APERION CONSULTING</u>	50.00%		
34	V	<u>06</u> <u>PROJECT MANAGER</u>	4,800	<u>APERION CONSULTING</u>	50.00%		(4,800)
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 34,765			\$ 17,604	\$ * (17,161)

* 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	<u>1</u> <u>DIETARY</u>	\$	<u>YAM MANAGEMENT, LLC</u>	100.00%	\$ 73	\$	73	15
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	139		139	16
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	1,203		1,203	17
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	238		238	18
19	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	4,335		4,335	19
20	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	1,380		1,380	20
21	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	175		175	21
22	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	23,237		23,237	22
23	V	<u>24</u> <u>SEMINARS</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	77		77	23
24	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	525		525	24
25	V	<u>26</u> <u>INSURANCE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	544		544	25
26	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	4,588		4,588	26
27	V	<u>30</u> <u>DEPRECIATION</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	451		451	27
28	V	<u>32</u> <u>INTEREST</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	206		206	28
29	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%				29
30	V	<u>34</u> <u>RENT</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	2,815		2,815	30
31	V	<u>34</u> <u>PARKING RENTAL</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	119		119	31
32	V	<u>35</u> <u>AUTO LEASE</u>		<u>YAM MANAGEMENT, LLC</u>	100.00%	363		363	32
33	V								33
34	V	<u>19</u> <u>ACCOUNTING</u>	18,000	<u>YAM MANAGEMENT, LLC</u>	100.00%			(18,000)	34
35	V								35
36	V	<u>19</u> <u>BOOKKEEPING</u>	36,584	<u>YAM MANAGEMENT, LLC</u>	100.00%			(36,584)	36
37	V	<u>21</u> <u>CORPORATE EVENTS</u>	13,578	<u>YAM MANAGEMENT, LLC</u>	100.00%			(13,578)	37
38	V	<u>34</u> <u>RENT</u>	5,000	<u>YAM MANAGEMENT, LLC</u>	100.00%			(5,000)	38
39	Total		\$ 73,162			\$ 40,468	\$ *	(32,694)	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	<u>1</u> DIETARY	\$	<u>YAM CONSULTING, LLC</u>	100.00%	\$ 2,411	\$ 2,411
16	V	<u>5</u> UTILITIES		<u>YAM CONSULTING, LLC</u>	100.00%		
17	V	<u>6</u> REPAIRS & MAINTENANCE		<u>YAM CONSULTING, LLC</u>	100.00%	1,361	1,361
18	V	<u>7</u> EMP. BEN.-GEN. SERV.		<u>YAM CONSULTING, LLC</u>	100.00%	229	229
19	V	<u>10</u> NURSE SALARY		<u>YAM CONSULTING, LLC</u>	100.00%	10,194	10,194
20	V	<u>15</u> EMP. BEN.-NURSE		<u>YAM CONSULTING, LLC</u>	100.00%	619	619
21	V	<u>17</u> ADMINISTRATIVE		<u>YAM CONSULTING, LLC</u>	100.00%	4,783	4,783
22	V	<u>19</u> PROFESSIONAL FEES		<u>YAM CONSULTING, LLC</u>	100.00%	1,415	1,415
23	V	<u>20</u> FEES, SUBSCRIPTIONS		<u>YAM CONSULTING, LLC</u>	100.00%	7	7
24	V	<u>21</u> CLERICAL & GENERAL		<u>YAM CONSULTING, LLC</u>	100.00%	3,744	3,744
25	V	<u>24</u> SEMINARS		<u>YAM CONSULTING, LLC</u>	100.00%	193	193
26	V	<u>25</u> AUTO AND TRAVEL		<u>YAM CONSULTING, LLC</u>	100.00%	176	176
27	V	<u>26</u> INSURANCE		<u>YAM CONSULTING, LLC</u>	100.00%	38	38
28	V	<u>27</u> EMP. BEN.-GEN. ADMIN.		<u>YAM CONSULTING, LLC</u>	100.00%	507	507
29	V	<u>14</u> NURSE TRAVEL		<u>YAM CONSULTING, LLC</u>	100.00%	1,278	1,278
30	V	<u>32</u> INTEREST		<u>YAM CONSULTING, LLC</u>	100.00%		
31	V	<u>35</u> AUTO RENTAL		<u>YAM CONSULTING, LLC</u>	100.00%	678	678
32	V	<u>10</u> NURSE CONSULTING	24,000	<u>YAM CONSULTING, LLC</u>	100.00%		(24,000)
33	V	<u>19</u> DATA PROCESSING	7,747	<u>YAM CONSULTING, LLC</u>	100.00%		(7,747)
34	V	<u>01</u> DIETICIAN	7,905	<u>YAM CONSULTING, LLC</u>	100.00%		(7,905)
35	V	<u>17</u> ADMINISTRATIVE CONSULTANT	9,000	<u>YAM CONSULTING, LLC</u>	100.00%		(9,000)
36	V	<u>43</u> MARKETING	3,000	<u>YAM CONSULTING, LLC</u>	100.00%		(3,000)
37	V						
38	V						
39	Total		\$ 51,652			\$ 27,633	\$ * (24,019)

* 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	\$	8131 N. MONTICELLO, LLC	100.00%	\$ 168	\$	168	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC	100.00%	201		201	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC	100.00%	341		341	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC	100.00%	16		16	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC	100.00%	427		427	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC	100.00%	1,390		1,390	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC	100.00%	1,133		1,133	21
22	V	34 RENT		8131 N. MONTICELLO, LLC	100.00%	221		221	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC	100.00%	162		162	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC	100.00%	1,110		1,110	24
25	V								25
26	V	34 RENT	7,000	8131 N. MONTICELLO, LLC	100.00%			(7,000)	26
27	V	34 RENT	3,374	8131 N. MONTICELLO, LLC	100.00%			(3,374)	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 10,374			\$ 5,169	\$ *	(5,205)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 600,578	Renewal Rehab	100.00%	\$ 498,480	\$ (102,098)
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		\$ 600,578			\$ 498,480	\$ * (102,098)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 9,446	ProPay HR LLC	12.00%	\$ 7,462	\$ (1,984)
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		\$ 9,446			\$ 7,462	\$ * (1,984)

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

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number

Aperion Care Burbank

0048496

Report Period Beginning:

01/01/14

Ending:

12/31/14

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	1219 LIMITED PARTNERSHIP	10.000%	Aperion Care Amboy	Amboy	EXCEPTIONAL NRC REALTY	SKOKIE	BUILDING CO.	1
2	257 LIMITED PARTNERSHIP	19.000%	Aperion Care Jacksonville	Jacksonville	YAM MANAGEMENT (1/1/14-6/30/14)	SKOKIE	MANAGEMENT CO.	2
3	350 LIMITED PARTNERSHIP	1.000%	River Crossing Rehab	Galesburg	YAM CONSULTING (1/1/14-6/30/14)	SKOKIE	CONSULTING CO.	3
4	42170 LIMITED PARTNERSHIP	10.000%	Aperion Care Dolton	Dolton	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING CO.	4
5	YOSEF MEYSEL TRUST	60.000%	Riverwood Rehab	East Moline	PROPAY	EVANSTON	PAYROLL SERVICES	5
6			Aperion Care Bridgeport	Bridgeport	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	6
7			Aperion Care Litchfield	Litchfield	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	7
8			Aperion Care Springfield	Springfield	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	8
9			Aperion Care Evanston	Evanston	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	9
10			Aperion Care Midlothian	Midlothian	APERION ESTATES PERU	PERU, IN	ALF	10
11			Aperion Care St. Elmo	St. Elmo	APERION CARE COPPERAS HOLLOW	CALDWELL, TX	ALF	11
12			Aperion Care Chicago Heights	Chicago Heights	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	12
13			Aperion Care Forest Park	Forest Park				13
14			Aperion Care Oak Lawn	Oak Lawn				14
15			Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care International	Chicago				17
18			Aperion Care Plum Grove	Palatine				18
19			Aperion Care Wilmington	Wilmington				19
20			Aperion Care Arbors Michigan City	Michigan City, IN				20
21			Aperion Care Demotte	Demotte, IN				21
22			Aperion Care Kokomo	Kokomo, IN				22
23			Aperion Care Peru	Peru, IN				23
24			Aperion Care Tolleston Park	Gary, IN				24
25			Aperion Care Valparaiso	Valparaiso, IN				25
26			Aperion Care Copperas Hollow	Caldwell, TX				26
27								27
28								28
29								29
30								30

Facility Name & ID Number

Aperion Care Burbank

0048496

Report Period Beginning:

01/01/14

Ending:

12/31/14

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								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

Facility Name & ID Number Aperion Care Burbank # 0048496 Report Period Beginning: 01/01/14 Ending: 12/31/14

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	1	2.50%	Alloc. Salary	\$ 4,652	17-07	1
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.5	1.25%	Alloc. Salary	765	17-07	2
3	Joel Meystel	Relative	Administrative	0.00%	See Attached	0.5	2.50%	Alloc. Salary	982	17-07	3
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.1	3.03%	Alloc. Salary	503	21-7	4
5	Shimon Meystel	Relative	Clerical	0.00%	See Attached	1	2.50%	Alloc. Salary	924	21-7	5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 7,826		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

0048496

Report Period Beginning:

01/01/14

Ending: 12/31/14

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 _____
 Street Address _____
 City / State / Zip Code _____
 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					\$	\$		\$	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

0048496

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization APERION CARE
 Street Address 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	67,680	59,564	10,002	1,568	1
2	7	EMP. BEN.-GEN. SERV. & DIS	ACTUAL CENSUS	431,728	30	4,451		10,002	103	2
3	10	SALARY- NURSE	ACTUAL CENSUS	431,728	30	58,629	58,629	10,002	1,358	3
4	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	4,381		10,002	101	4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	834,151	758,436	10,002	19,325	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	86,759		10,002	2,010	6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	41,339		10,002	958	7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	449,771	436,216	10,002	10,420	8
9	24	SEMINARS	ACTUAL CENSUS	431,728	30	18,383		10,002	426	9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	52,156		10,002	1,208	10
11	26	INSURANCE	ACTUAL CENSUS	431,728	30	13,783		10,002	319	11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	87,772		10,002	2,033	12
13	34	RENT	ACTUAL CENSUS	431,728	30	19,000		10,002	440	13
14	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	601		10,002	14	14
15	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	45,731		10,002	1,059	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,784,587	\$ 1,312,845		\$ 41,342	25

Facility Name & ID Number Aperion Care Burbank

0048496

Report Period Beginning:

01/01/14

Ending: 12/31/14

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
 Street Address 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

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	17	ADMINISTRATIVE	ACTUAL CENSUS	30	39,916		10,002	925	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	30	16,216		10,002	376	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	30	570		10,002	13	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	30	553,558	596,633	10,002	12,824	4
5	24	SEMINARS	ACTUAL CENSUS	30	342		10,002	8	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	30	585		10,002	14	6
7	26	INSURANCE	ACTUAL CENSUS	30	115,531		10,002	2,677	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	30	2,974		10,002	69	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				\$ 729,692	\$ 596,633		\$ 16,906	25

Facility Name & ID Number Aperion Care Burbank

0048496

Report Period Beginning:

01/01/14

Ending: 12/31/14

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
 Street Address 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

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	DIETARY	ACTUAL CENSUS	431,728	30	\$ 136,198	\$ 136,198	10,002	\$ 3,155	1
2	5	UTILITIES	ACTUAL CENSUS	431,728	30			10,002		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	56,041	55,918	10,002	1,298	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	431,728	30	27,933		10,002	647	4
5	10	SALARY NURSE	ACTUAL CENSUS	431,728	30	392,341	392,341	10,002	9,090	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	57,045		10,002	1,322	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30			10,002		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	1,960		10,002	45	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	180		10,002	4	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	23,973	19,489	10,002	555	10
11	24	SEMINARS	ACTUAL CENSUS	431,728	30	5,431		10,002	126	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	40,886		10,002	947	12
13	26	INSURANCE	ACTUAL CENSUS	431,728	30			10,002		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	2,834		10,002	66	14
15	30	DEPRECIATION	ACTUAL CENSUS	431,728	30	263		10,002	6	15
16	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	14,818		10,002	343	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 759,903	\$ 603,946		\$ 17,604	25

Facility Name & ID Number Aperion Care Burbank

0048496

Report Period Beginning:

01/01/14

Ending: 12/31/14

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 YAM MANAGEMENT, LLC
 Street Address 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

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	DIETARY	ACTUAL CENSUS	375,486	26	\$ 2,866	\$ 2,866	9,609	\$ 73	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26	5,432	9,609	139		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	47,002	38,824	9,609	1,203	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	375,486	26	9,302	9,609	238		4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	169,404	169,404	9,609	4,335	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	53,925	9,609	1,380		6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	6,855	9,609	175		7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	908,031	634,084	9,609	23,237	8
9	24	SEMINARS	ACTUAL CENSUS	375,486	26	3,004	9,609	77		9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	20,508	9,609	525		10
11	26	INSURANCE	ACTUAL CENSUS	375,486	26	21,257	9,609	544		11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	179,286	9,609	4,588		12
13	30	DEPRECIATION	ACTUAL CENSUS	375,486	26	17,623	9,609	451		13
14	32	INTEREST	ACTUAL CENSUS	375,486	26	8,053	9,609	206		14
15	33	REAL ESTATE TAX	ACTUAL CENSUS	375,486	26		9,609			15
16	34	RENT	ACTUAL CENSUS	375,486	26	110,000	9,609	2,815		16
17	34	PARKING RENTAL	ACTUAL CENSUS	375,486	26	4,655	9,609	119		17
18	35	AUTO LEASE	ACTUAL CENSUS	375,486	26	14,167	9,609	363		18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,581,370	\$ 845,178	\$ 40,468		25

Facility Name & ID Number Aperion Care Burbank

0048496

Report Period Beginning:

01/01/14

Ending: 12/31/14

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 YAM CONSULTING, LLC
 Street Address 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

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	DIETARY	ACTUAL CENSUS	375,486	26	\$ 94,203	\$ 94,203	9,609	\$ 2,411	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26			9,609		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	53,189	53,189	9,609	1,361	3
4	7	EMP. BEN.-GEN. SERV.	ACTUAL CENSUS	375,486	26	8,951		9,609	229	4
5	10	NURSE SALARY	ACTUAL CENSUS	375,486	26	398,330	398,330	9,609	10,194	5
6	15	EMP. BEN.-NURSE	ACTUAL CENSUS	375,486	26	24,191		9,609	619	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	186,891	186,891	9,609	4,783	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	55,290		9,609	1,415	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	291		9,609	7	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	146,322	139,573	9,609	3,744	10
11	24	SEMINARS	ACTUAL CENSUS	375,486	26	7,546		9,609	193	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	6,873		9,609	176	12
13	26	INSURANCE	ACTUAL CENSUS	375,486	26	1,489		9,609	38	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	19,826		9,609	507	14
15	14	NURSE TRAVEL	ACTUAL CENSUS	375,486	26	49,952		9,609	1,278	15
16	32	INTEREST	ACTUAL CENSUS	375,486	26	1		9,609		16
17	35	AUTO RENTAL	ACTUAL CENSUS	375,486	26	26,512		9,609	678	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,079,857	\$ 872,186		\$ 27,633	25

Facility Name & ID Number Aperion Care Burbank

0048496

Report Period Beginning:

01/01/14

Ending: 12/31/14

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 8131 N. MONTICELLO, LLC
 Street Address 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

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	807,214	30	\$ 6,925	\$ 19,611	\$ 168	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	807,214	30	8,268	19,611	201	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	807,214	30	14,051	19,611	341	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	807,214	30	646	19,611	16	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	807,214	30	17,570	19,611	427	5
6	30	DEPRECIATION	ACTUAL CENSUS	807,214	30	57,207	19,611	1,390	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	807,214	30	46,653	19,611	1,133	7
8	34	RENT	ACTUAL CENSUS	807,214	30	9,100	19,611	221	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	807,214	30	6,667	19,611	162	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	807,214	30	45,673	19,611	1,110	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					\$ 212,760	\$	\$ 5,169	25

Facility Name & ID Number Aperion Care Burbank

0048496

Report Period Beginning:

01/01/14

Ending: 12/31/14

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 8131 N. MONTICELLO
 City / State / Zip Code SKOKIE, ILLINOIS 60076
 Phone Number (847) 673-6767
 Fax Number (847) 673-6768

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 498,480	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				\$	\$		\$ 498,480	25

Facility Name & ID Number Aperion Care Burbank

0048496

Report Period Beginning:

01/01/14

Ending: 12/31/14

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 HR LLC
 Street Address 2201 W. 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		\$	\$		\$ 7,462	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				\$	\$		\$ 7,462	25

Facility Name & ID Number Aperion Care Burbank

0048496

Report Period Beginning:

01/01/14

Ending: 12/31/14

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 _____
 Street Address _____
 City / State / Zip Code _____
 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					\$	\$		\$	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

0048496

Report Period Beginning:

01/01/14

Ending:

12/31/14

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
A. Directly Facility Related																	
Long-Term																	
1	Banco Popular		X	Mortgage Payable			\$	\$ 3,015,000			\$ 162,320	1					
2												2					
3												3					
4												4					
5												5					
Working Capital																	
6	First Midwest Bank		X	Line of Credit				790,205			39,997	6					
7	Omicare		X	Insurance							3,575	7					
8												8					
9	TOTAL Facility Related						\$	\$ 3,805,205			\$ 205,892	9					
B. Non-Facility Related*																	
10	Building Co. Interest Income										(196)	10					
11	Interest Income										(2,462)	11					
12	Allocated from 8131 N. Monticello										1,133	12					
13	See Supplemental Schedule										206	13					
14	TOTAL Non-Facility Related						\$	\$			\$ (1,319)	14					
15	TOTALS (line 9+line14)						\$	\$ 3,805,205			\$ 204,573	15					

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

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

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

Facility Name & ID Number

Aperion Care Burbank

0048496

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
	A. Directly Facility Related																
	Long-Term																
1							\$	\$			\$	1					
2												2					
3												3					
4												4					
5												5					
6												6					
7	TOTAL Long-Term											7					
	Working Capital																
8							\$	\$			\$	8					
9												9					
10												10					
11												11					
12												12					
13												13					
14	TOTAL Working Capital											14					
	B. Non-Facility Related*																
15	Allocated from YAM Management						\$	\$			\$	206	15				
16												16					
17												17					
18												18					
19												19					
20	TOTAL Non-Facility Related											206	20				

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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 2013 report.		\$	<u>120,835</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>126,893</u>		2														
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>6,058</u>		3														
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>125,783</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. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	<u>2,883</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. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>134,724</u>		7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2009	<u>100,797</u>	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2013 \$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td style="text-align: center;">16</td> </tr> </table>		FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2013 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
FOR BHF USE ONLY																			
13	FROM R. E. TAX STATEMENT FOR 2013 \$	13																	
14	PLUS APPEAL COST FROM LINE 5 \$	14																	
15	LESS REFUND FROM LINE 6 \$	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																	
	2010	<u>103,145</u>	9																
	2011	<u>113,809</u>	10																
	2012	<u>120,835</u>	11																
	2013	<u>125,783</u>	12																
<u>2014 Accrual = 2013 tax</u>																			
<u>Allocated from 8131 N. Monticello \$1,110</u>																			

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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Burbank COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0048496

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2013 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 2013.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>19-32-204-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>5,335.70</u>	\$ <u>5,335.70</u>
2. <u>19-32-205-023-0000</u>	<u>Long Term Care Property</u>	\$ <u>120,446.80</u>	\$ <u>120,446.80</u>
3. <u>10-23-325-045-0000</u>	<u>Management Company</u>	\$ <u>64,433.32</u>	\$ <u>1,371.26</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>190,215.82</u></u>	\$ <u><u>127,153.76</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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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.**

4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		TOTALS	\$ _____	\$ _____

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation & 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 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Aperion Care Burbank

0048496 Report Period Beginning:

01/01/14 Ending:

12/31/14

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2013</u>	<u>\$ 239,130</u>	<u>1</u>
2	<u>Allocated from 8131 N. Monticello</u>			<u>2,162</u>	<u>2</u>
3	TOTALS			\$ 241,292	3

Facility Name & ID Number Aperion Care Burbank

0048496

Report Period Beginning:

01/01/14

Ending:

12/31/14

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	\$ 817,826	\$ 20,970	39	\$ 20,970	\$ (0)	\$ 41,940
5									
6									
7									
8									
Improvement Type**									
9	Various		2007	4,773		20	318	318	2,387
10	Various		2008	51,421		20	3,622	3,622	37,823
11	Various		2009	34,839		20	3,336	3,336	26,744
12	Various		2010	124,447		20	8,193	8,193	36,837
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
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

0048496

Report Period Beginning:

01/01/14

Ending:

12/31/14

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			26,966	1,838	989	(849)	4,184	68
69				68,266		(68,266)		69
70			\$ 1,060,272	\$ 91,074		\$ 37,428	\$ (53,646)	\$ 149,915 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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,060,272	\$ 91,074		\$ 37,428	\$ (53,646)	\$ 149,915	1
2	Patio And Driveway	2011	4,500		20	300	300	1,125	2
3	6" Water Service System	2011	20,985		20	1,049	1,049	3,847	3
4	Corridor Lights	2012	22,883		20	1,526	1,526	3,815	4
5	Electrical Work-Wiring Done For The Afp200 Fire Alarm System	2012	3,980		20	265	265	663	5
6	Fire Protection Coverage Per Nfpa & Village Of Burbank Code	2012	103,924		20	6,932	6,932	17,324	6
7	Framing To Enclose Sprinkler Heads	2012	49,850		20	3,325	3,325	8,310	7
8	Boiler Room Plumbing Work	2012	4,500		20	225	225	469	8
9	Dining Room Remodel - Acoustical Ceiling, Cabinetry, Wallcoveri	2012	37,081		20	1,854	1,854	4,017	9
10	Installation Of Ap Tac Units, Sleeves & Outlets	2013	23,140		20	1,157	1,157	1,639	10
11	Elevator Work - 2 New Car Gates, 1 New Complete Cab	2013	8,460		20	423	423	599	11
12	Sprinkler System	2013	7,315		20	366	366	732	12
13	International Paving 11287 - Alternate Patch For Overlay Patch "	2014	7,426		20	248	248	248	13
14	Protective Fire And Safety 404 - Fire Alarm System	2014	4,800		20	240	240	240	14
15	Illuminated Post And Panel Installation	2014	6,624		20	110	110	110	15
16	Labor And Materials To Install Tv Signal	2014	3,984		20	199	199	199	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)		\$ 1,369,724	\$ 91,074		\$ 55,648	\$ (35,426)	\$ 193,252	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 1,369,724	\$ 91,074		\$ 55,648	\$ (35,426)	\$ 193,252	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)		\$ 1,369,724	\$ 91,074		\$ 55,648	\$ (35,426)	\$ 193,252	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 1,369,724	\$ 91,074		\$ 55,648	\$ (35,426)	\$ 193,252	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)		\$ 1,369,724	\$ 91,074		\$ 55,648	\$ (35,426)	\$ 193,252	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 12D, Carried Forward		\$ 1,369,724	\$ 91,074		\$ 55,648	\$ (35,426)	\$ 193,252	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)		\$ 1,369,724	\$ 91,074		\$ 55,648	\$ (35,426)	\$ 193,252	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 12E, Carried Forward		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
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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	Totals from Page 12G, Carried Forward		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010	16,800	500	35	431	(69)	1,921	3
4									4
5									5
6									6
7									7
8	Leasehold Information								8
9	Allocated from 8131 N. Monticello	2010	7,526	756	20	376	(380)	1,708	9
10	Allocated from 8131 N. Monticello	2013	1,309	131	20	65	(66)	131	10
11	Allocated from YAM Management			451			(451)		11
12	Allocated from Aperion Care	2010	763		20	76	76	326	12
13	Allocated from Aperion Care	2012	482		20	32	32	81	13
14	Allocated from Aperion Care	2013	86		20	9	9	17	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)		\$ 26,966	\$ 1,838		\$ 989	\$ (849)	\$ 4,184	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 26,966	\$ 1,838		\$ 989	\$ (849)	\$ 4,184	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)		\$ 26,966	\$ 1,838		\$ 989	\$ (849)	\$ 4,184	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 366,618	\$ 56,435	\$ 41,680	\$ (14,755)	10	\$ 100,777	71
72	Current Year Purchases	29,836	9	2,821	2,812	10	2,821	72
73	Fully Depreciated Assets	71,251				10	71,251	73
74								74
75	TOTALS	\$ 467,705	\$ 56,444	\$ 44,501	\$ (11,943)		\$ 174,849	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	2014	\$ 788	\$	\$ 158	\$ 158	5	\$ 553	76
77										77
78										78
79										79
80	TOTALS			\$ 788	\$	\$ 158	\$ 158		\$ 553	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)	\$ 2,079,509	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 147,518	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 100,307	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (47,211)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 368,654	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.

Facility Name & ID Number

Aperion Care Burbank

0048496

Report Period Beginning: 01/01/14

Ending: 12/31/14

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	Allocated from 8131 N. Monticello				221			5
6								6
7	TOTAL				\$ 221			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. _____ /2015 \$ _____

13. _____ /2016 \$ _____

14. _____ /2017 \$ _____

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: \$ 1,310

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from YAM Consulting		\$	\$ 678	17
18	Allocated from YAM Management			363	18
19	Allocated from Aperion Consulting			343	19
20	Allocated from Aperion Care			1,059	20
21	TOTAL		\$	\$ 2,443	21

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

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

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</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>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</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	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	250,658	\$		\$	250,658	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				65,727				65,727	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				285,254				285,254	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					131,593			131,593	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify): <u>See Supplemental</u>						19,474	260			19,734	13
14	TOTAL			\$		\$	621,113	\$	131,853	\$	752,966	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# 0048496Report Period Beginning: 01/01/14

Ending:

12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 18,114	\$ 394,871	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	1,445,676	1,445,676	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	142,784	142,784	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	228,848	228,848	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,835,422	\$ 2,212,179	10
	B. Long-Term Assets			
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	536,032	536,032	15
16	Equipment, at Historical Cost	253,452	535,626	16
17	Accumulated Depreciation (book methods)	(326,838)	(448,522)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(17,296)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	910,011	944,603	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,372,657	\$ 2,607,399	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,208,079	\$ 4,819,578	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 410,325	\$ 422,325	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(555)	(555)	28
29	Short-Term Notes Payable	790,205	790,205	29
30	Accrued Salaries Payable	88,737	88,737	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,656	2,656	31
32	Accrued Real Estate Taxes(Sch.IX-B)		125,783	32
33	Accrued Interest Payable	1,702	15,488	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	21,800	21,800	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,314,870	\$ 1,466,439	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,015,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	2,476,525	901,323	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,476,525	\$ 3,916,323	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,791,395	\$ 5,382,762	46
47	TOTAL EQUITY(page 18, line 24)	\$ (583,316)	\$ (563,184)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,208,079	\$ 4,819,578	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,063,762)	1
2	Restatements (describe):		2
3	Rounding	5	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,063,757)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	785,441	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	(305,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 480,441	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (583,316)	24 *

* This must agree with page 17, line 47.

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

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,225,137	1
2	Discounts and Allowances for all Levels	1,299,170	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,524,307	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	94,721	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 94,721	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	7,971	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	732	19
20	Radiology and X-Ray	175	20
21	Other Medical Services	629	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 9,507	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	2,462	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,462	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,630,997	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	658,877	31
32	Health Care	1,229,839	32
33	General Administration	1,402,204	33
B. Capital Expense			
34	Ownership	546,428	34
C. Ancillary Expense			
35	Special Cost Centers	889,343	35
36	Provider Participation Fee	118,865	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,845,556	40
41	Income before Income Taxes (line 30 minus line 40)**	785,441	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 785,441	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,068,598	44
45	Private Pay - Net Inpatient Revenue	170,168	45
46	Medicare - Net Inpatient Revenue	2,995,607	46
47	Other-(specify) <u>Insurance</u>	289,934	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,524,307	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

0048496

Report Period Beginning: 01/01/14

Ending: 12/31/14

12/31/14

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,536	3,093	\$ 120,447	\$ 38.94	1
2	Assistant Director of Nursing					2
3	Registered Nurses	5,042	5,554	181,005	32.59	3
4	Licensed Practical Nurses	11,118	12,111	322,899	26.66	4
5	CNAs & Orderlies	31,016	33,232	353,015	10.62	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,864	1,975	34,062	17.25	9
10	Activity Assistants	3,452	3,683	34,408	9.34	10
11	Social Service Workers	2,384	2,436	53,002	21.76	11
12	Dietician					12
13	Food Service Supervisor	1,896	2,080	35,506	17.07	13
14	Head Cook	4,696	5,010	63,896	12.75	14
15	Cook Helpers/Assistants	4,834	5,091	51,282	10.07	15
16	Dishwashers					16
17	Maintenance Workers	1,960	2,120	39,735	18.74	17
18	Housekeepers	8,040	8,534	89,635	10.50	18
19	Laundry	3,905	4,060	41,973	10.34	19
20	Administrator	2,064	2,200	105,772	48.08	20
21	Assistant Administrator	1,180	1,300	42,845	32.96	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,003	4,183	40,867	9.77	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)	89,990	96,662	\$ 1,610,349 *	\$ 16.66	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	301	\$ 16,570	01-03	35
36	Medical Director	Monthly	24,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	608	45,300	10-03	38
39	Pharmacist Consultant	Monthly	5,226	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	18	1,085	11-03	44
45	Social Service Consultant	13	775	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	940	\$ 92,956		49

C. CONTRACT NURSES

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

Facility Name & ID Number Aperion Care Burbank

0048496

Report Period Beginning: 01/01/14

Ending: 12/31/14

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Akeem Abiola	Administrator	0.00%	\$ 111,272	Workers' Compensation Insurance	\$ 56,138	IDPH License Fee	\$	
Moshe Weinberger	Asst Admin	0.00%	37,345	Unemployment Compensation Insurance	30,139	Advertising: Employee Recruitment	251	
				FICA Taxes	121,637	Health Care Worker Background Check	1,164	
				Employee Health Insurance	58,716	(Indicate # of checks performed <u>102</u>)		
				Employee Meals	904	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	5,652	
				Union Pension Fund	10,383	Licenses & Permits	1,867	
				401K Expense	914	Allocated from YAM Consulting	7	
				Employee Benefits- Other	1,264	Allocated from YAM Management	175	
						See Supplemental Schedule	991	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 148,617	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 280,095		\$ 10,107		
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
Administrative Consultant- YAM Consulting			\$ 9,000				Out-of-State Travel	\$
Aperion Care, INC			130,573					
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 139,573	TOTAL		\$	Seminar Expense	3,072
							Allocated from YAM Consulting	193
							Allocated from YAM Management	77
							See Supplemental Schedule	560
							Entertainment Expense	()
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 266,847				TOTAL	\$ 3,902

* Attach copy of IMRF notifications

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Aperion Care Burbank# 0048496

Report Period Beginning:

01/01/14

Ending:

12/31/14**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ILCLTC \$3,974.04
- (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. \$ 11,475 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. \$ 118,865
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 904 Has any meal income been offset against related costs? N/A Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% 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.