



Facility Name & ID Number Aperion Care Wilmington

# 0052506 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	80	Skilled (SNF)	80	29,200	1
2		Skilled Pediatric (SNF/PED)			2
3	91	Intermediate (ICF)	91	33,215	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	171	TOTALS	171	62,415	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	1,373	180	4,476	6,029	8
9	SNF/PED					9
10	ICF	41,796	4,864	1,645	48,305	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	43,169	5,044	6,121	54,334	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.05%

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 12/06/2006

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

YES  Date 12/06/2006 NO

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

YES  NO  If YES, enter number of beds certified 80 and days of care provided 3,825

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.

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	251,813	27,374	20,078	299,265		299,265	(1,215)	298,050		1
2	Food Purchase		349,450		349,450		349,450	(324)	349,126		2
3	Housekeeping	132,070	26,925		158,995		158,995		158,995		3
4	Laundry	76,510	14,894	105	91,509		91,509		91,509		4
5	Heat and Other Utilities			161,246	161,246		161,246	(1,486)	159,760		5
6	Maintenance	94,158	48,962	80,783	223,903		223,903	30,188	254,091		6
7	Other (specify):*							3,406	3,406		7
8	<b>TOTAL General Services</b>	554,551	467,605	262,212	1,284,368		1,284,368	30,569	1,314,937		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			12,000	12,000		12,000		12,000		9
10	Nursing and Medical Records	2,166,636	127,713	49,208	2,343,557		2,343,557	20,106	2,363,663		10
10a	Therapy	120,569	154	130	120,853		120,853		120,853		10a
11	Activities	184,633	11,541	1,129	197,303		197,303		197,303		11
12	Social Services	203,346		2,795	206,141		206,141		206,141		12
13	CNA Training										13
14	Program Transportation			3,003	3,003		3,003	3,376	6,379		14
15	Other (specify):*							5,755	5,755		15
16	<b>TOTAL Health Care and Programs</b>	2,675,184	139,408	68,265	2,882,857		2,882,857	29,237	2,912,094		16
	<b>C. General Administration</b>										
17	Administrative	104,293		75,108	179,401		179,401	7,596	186,997		17
18	Directors Fees										18
19	Professional Services			385,248	385,248	(369)	384,879	(282,486)	102,393		19
20	Dues, Fees, Subscriptions & Promotions			67,119	67,119		67,119	(37,866)	29,253		20
21	Clerical & General Office Expenses	147,242	7,753	306,797	461,792		461,792	(111,898)	349,894		21
22	Employee Benefits & Payroll Taxes			533,449	533,449		533,449		533,449		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,113	6,113		6,113	2,134	8,247		24
25	Other Admin. Staff Transportation			8,891	8,891		8,891	8,130	17,021		25
26	Insurance-Prop.Liab.Malpractice			117,168	117,168		117,168	10,210	127,378		26
27	Other (specify):*							19,535	19,535		27
28	<b>TOTAL General Administration</b>	251,535	7,753	1,499,893	1,759,181	(369)	1,758,812	(384,645)	1,374,167		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,481,270	614,766	1,830,370	5,926,406	(369)	5,926,037	(324,839)	5,601,198		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 Wilmington

#0052506

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	
	<b>D. Ownership</b>											
30	Depreciation			45,664	45,664		45,664	106,857	152,521			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			30,088	30,088		30,088	335,423	365,511			32
33	Real Estate Taxes					369	369	151,645	152,014			33
34	Rent-Facility & Grounds			737,000	737,000		737,000	(736,387)	613			34
35	Rent-Equipment & Vehicles			19,853	19,853		19,853	7,499	27,352			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			832,605	832,605	369	832,974	(134,963)	698,011			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		168,776	385,077	553,853		553,853	(74,250)	479,603			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			398,427	398,427		398,427		398,427			42
43	Other (specify):*			351,512	351,512		351,512	(351,512)				43
44	<b>TOTAL Special Cost Centers</b>		168,776	1,135,016	1,303,792		1,303,792	(425,762)	878,030			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,481,270	783,542	3,797,991	8,062,803		8,062,803	(885,564)	7,177,239			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 Wilmington

# 0052506

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	(2,319)	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	(54,705)	30		9
10	Interest and Other Investment Income	(2,351)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(324)	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	(3,382)	21		18
19	Entertainment	(11,348)	21		19
20	Contributions	(38,967)	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	(209,456)	21		24
25	Fund Raising, Advertising and Promotional	(23,512)	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	(438,038)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (784,402)		\$	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)	(101,162)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (101,162)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (885,564)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY						
48		49		50		51
						52

Aperion Care Wilmington

ID# 0052506

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Non Allowable Expense	\$ (328,000)	43	1
2	Capitalized R&M	(6,005)	06	2
3	Bank Charges	(9,183)	21	3
4	Non Allowable Dues	(300)	20	4
5	Additional R&M	30,536	06	5
6	Building Co- Amortization	(49,932)	36	6
7	Capitalized Fees	(39,406)	19	7
8	Non Allowable Professional Fees	(4,500)	19	8
9	Non Allowable Legal	(13,688)	19	9
10	2015 Seminar	(199)	24	10
11	Non Allowable Rent	(5,000)	34	11
12	PAC Dues	(1,948)	20	12
13	Website Expense	(1,491)	21	13
14	Building Co- State Replacement Tax	(1,097)	21	14
15	Building Co- Bookkeeping Fee	(6,000)	19	15
16	Building Co- Professional Fee	(1,575)	19	16
17	Building Co- Dues	(250)	20	17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>		(438,038)	49

Aperion Care Wilmington

ID# 0052506

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	<b>Total</b>		0	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Wilmington# 0052506

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)	
	<b>A. General Services</b>													
1	Dietary					(596)	194	(813)					(1,215)	1
2	Food Purchase	(324)											(324)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(2,319)					367		466				(1,486)	5
6	Maintenance	24,531		4,539		(4,311)	3,177	1,695	557				30,188	6
7	Other (specify):*			299		1,873	629	605					3,406	7
8	<b>TOTAL General Services</b>	<b>21,888</b>		<b>4,838</b>		<b>(3,034)</b>	<b>4,367</b>	<b>1,487</b>	<b>1,023</b>				<b>30,569</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			3,932		9,501		6,673					20,106	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation							3,376					3,376	14
15	Other (specify):*			294		3,826		1,635					5,755	15
16	<b>TOTAL Health Care and Programs</b>			<b>4,226</b>		<b>13,327</b>		<b>11,684</b>					<b>29,237</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(17,663)	2,677		11,450	11,132					7,596	17
18	Directors Fees													18
19	Professional Services	(65,169)	13,575	(74,586)	(61,602)	131	(83,468)	(8,150)	946		(4,163)		(282,486)	19
20	Fees, Subscriptions & Promotions	(41,465)	250	2,773	38	12	463	20	43				(37,866)	20
21	Clerical & General Office Expenses	(235,957)	1,097	30,165	37,126	1,608	42,990	9,890	1,183				(111,898)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(199)		1,233	23	364	203	510					2,134	24
25	Other Admin. Staff Transportation			3,498	39	2,742	1,386	465					8,130	25
26	Insurance-Prop.Liab.Malpractice			924	7,748		1,437	101					10,210	26
27	Other (specify):*			5,887		190	12,118	1,340					19,535	27
28	<b>TOTAL General Administration</b>	<b>(342,790)</b>	<b>14,922</b>	<b>(47,769)</b>	<b>(13,951)</b>	<b>5,047</b>	<b>(13,421)</b>	<b>15,308</b>	<b>2,172</b>		<b>(4,163)</b>		<b>(384,645)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(320,902)</b>	<b>14,922</b>	<b>(38,705)</b>	<b>(13,951)</b>	<b>15,340</b>	<b>(9,054)</b>	<b>28,479</b>	<b>3,195</b>		<b>(4,163)</b>		<b>(324,839)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Wilmington# 0052506

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 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(54,705)	156,502			18	1,191		3,851				106,857	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(2,351)	334,090				544		3,140				335,423	32
33	Real Estate Taxes		148,571						3,074				151,645	33
34	Rent-Facility & Grounds	(5,000)	(720,000)	1,274			2,750		(15,411)				(736,387)	34
35	Rent-Equipment & Vehicles			3,107	199	994	958	1,792	449				7,499	35
36	Other (specify):*	(49,932)	49,932											36
37	<b>TOTAL Ownership</b>	<b>(111,988)</b>	<b>(30,905)</b>	<b>4,381</b>	<b>199</b>	<b>1,012</b>	<b>5,443</b>	<b>1,792</b>	<b>(4,897)</b>				<b>(134,963)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers									(74,250)			(74,250)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(351,512)											(351,512)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(351,512)</b>								<b>(74,250)</b>			<b>(425,762)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(784,402)	(15,983)	(34,324)	(13,752)	16,352	(3,611)	30,271	(1,702)	(74,250)	(4,163)		(885,564)	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
<u>See 6-Supplemental</u>		<u>See 6-Supplemental</u>		<u>See 6-Supplemental</u>		

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	\$ 720,000	555 W. Kahler, LLC	100.00%	\$	\$ (720,000)	1
2	V	32 Interest	493	555 W. Kahler, LLC	100.00%	334,583	334,090	2
3	V	36 Amortization		555 W. Kahler, LLC	100.00%	49,932	49,932	3
4	V	19 Bookkeeping Fee		555 W. Kahler, LLC	100.00%	6,000	6,000	4
5	V	30 Depreciation		555 W. Kahler, LLC	100.00%	156,502	156,502	5
6	V	19 Professional Fees		555 W. Kahler, LLC	100.00%	1,575	1,575	6
7	V	33 Real Estate Tax		555 W. Kahler, LLC	100.00%	150,000	150,000	7
8	V	20 Dues		555 W. Kahler, LLC	100.00%	250	250	8
9	V	19 Home Office		555 W. Kahler, LLC	100.00%	6,000	6,000	9
10	V	21 State Replacement Tax		555 W. Kahler, LLC	100.00%	1,097	1,097	10
11	V	33 Real Estate Tax-Prior Year		555 W. Kahler, LLC	100.00%	(1,429)	(1,429)	11
12	V							12
13	V							13
14	Total		\$ 720,493			\$ 704,510	\$ * (15,983)	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	100.00%	4,539	\$	4,539	15
16	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	299		299	16
17	V	10 SALARY- NURSE		APERION CARE	100.00%	3,932		3,932	17
18	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	294		294	18
19	V	17 ADMINISTRATIVE		APERION CARE	100.00%	55,945		55,945	19
20	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	5,819		5,819	20
21	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	2,773		2,773	21
22	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	30,165		30,165	22
23	V	24 SEMINARS		APERION CARE	100.00%	1,233		1,233	23
24	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	3,498		3,498	24
25	V	26 INSURANCE		APERION CARE	100.00%	924		924	25
26	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	5,887		5,887	26
27	V	34 RENT		APERION CARE	100.00%	1,274		1,274	27
28	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	40		40	28
29	V	35 AUTO LEASE		APERION CARE	100.00%	3,067		3,067	29
30	V	17 MANAGEMENT FEE	73,608	APERION CARE	100.00%			(73,608)	30
31	V	19 HOME OFFICE	73,321	APERION CARE	100.00%			(73,321)	31
32	V	19 DATA PROCESSING	3,784	APERION CARE	100.00%			(3,784)	32
33	V	19 HOME OFFICE	3,300	APERION CARE	100.00%			(3,300)	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 154,013			\$ 119,689	\$ *	(34,324)	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	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	2,677	\$ 2,677
16	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	1,088	1,088
17	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	38	38
18	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	37,126	37,126
19	V	24 SEMINARS		APERION FINANCIAL	100.00%	23	23
20	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	39	39
21	V	26 INSURANCE		APERION FINANCIAL	100.00%	7,748	7,748
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	199	199
23	V	19 HOME OFFICE EXPENSE	59,990	APERION FINANCIAL	100.00%		(59,990)
24	V	19 HOME OFFICE EXPENSE	2,700	APERION FINANCIAL	100.00%		(2,700)
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		\$ 62,690			\$ 48,938	\$ * (13,752)

\* 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>	<u>100.00%</u>	\$ <u>9,134</u>	\$	<u>9,134</u>	15
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>				16
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>	<u>3,759</u>		<u>3,759</u>	17
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. &amp; DIETARY</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>	<u>1,873</u>		<u>1,873</u>	18
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>	<u>26,313</u>		<u>26,313</u>	19
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>	<u>3,826</u>		<u>3,826</u>	20
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>				21
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>	<u>131</u>		<u>131</u>	22
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>	<u>12</u>		<u>12</u>	23
24	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>	<u>1,608</u>		<u>1,608</u>	24
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>	<u>364</u>		<u>364</u>	25
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>	<u>2,742</u>		<u>2,742</u>	26
27	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>				27
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>	<u>190</u>		<u>190</u>	28
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>	<u>18</u>		<u>18</u>	29
30	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	<u>100.00%</u>	<u>994</u>		<u>994</u>	30
31	V	<u>10</u> <u>CONSULTING</u>	<u>16,812</u>	<u>APERION CONSULTING</u>	<u>100.00%</u>			<u>(16,812)</u>	31
32	V	<u>01</u> <u>DIETICIAN</u>	<u>9,730</u>	<u>APERION CONSULTING</u>	<u>100.00%</u>			<u>(9,730)</u>	32
33	V	<u>06</u> <u>PAINTER</u>	<u>4,320</u>	<u>APERION CONSULTING</u>	<u>100.00%</u>			<u>(4,320)</u>	33
34	V	<u>06</u> <u>PROJECT MANAGER</u>	<u>3,750</u>	<u>APERION CONSULTING</u>	<u>100.00%</u>			<u>(3,750)</u>	34
35	V								35
36	V								36
37	V								37
38	V								38
39	<b>Total</b>		\$ <b>34,612</b>			\$ <b>50,964</b>	\$ *	<b>16,352</b>	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
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>	<u>100.00%</u>	\$ <u>194</u>	\$	<u>194</u>	15
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>367</u>		<u>367</u>	16
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>3,177</u>		<u>3,177</u>	17
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. &amp; DIETARY</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>629</u>		<u>629</u>	18
19	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>11,450</u>		<u>11,450</u>	19
20	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>3,645</u>		<u>3,645</u>	20
21	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>463</u>		<u>463</u>	21
22	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>61,374</u>		<u>61,374</u>	22
23	V	<u>24</u> <u>SEMINARS</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>203</u>		<u>203</u>	23
24	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>1,386</u>		<u>1,386</u>	24
25	V	<u>26</u> <u>INSURANCE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>1,437</u>		<u>1,437</u>	25
26	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>12,118</u>		<u>12,118</u>	26
27	V	<u>30</u> <u>DEPRECIATION</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>1,191</u>		<u>1,191</u>	27
28	V	<u>32</u> <u>INTEREST</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>544</u>		<u>544</u>	28
29	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>				29
30	V	<u>34</u> <u>RENT</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>7,435</u>		<u>7,435</u>	30
31	V	<u>34</u> <u>PARKING RENTAL</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>315</u>		<u>315</u>	31
32	V	<u>35</u> <u>AUTO LEASE</u>		<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>	<u>958</u>		<u>958</u>	32
33	V								33
34	V	<u>19</u> <u>ACCOUNTING</u>	<u>12,000</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(12,000)</u>	34
35	V								35
36	V	<u>19</u> <u>BOOKKEEPING</u>	<u>75,113</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(75,113)</u>	36
37	V	<u>21</u> <u>CORPORATE EVENTS</u>	<u>18,384</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(18,384)</u>	37
38	V	<u>34</u> <u>RENT</u>	<u>5,000</u>	<u>YAM MANAGEMENT, LLC</u>	<u>100.00%</u>			<u>(5,000)</u>	38
39	<b>Total</b>		\$ <b>110,497</b>			\$ <b>106,886</b>	\$ *	<b>(3,611)</b>	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
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 CONSULTING, LLC</u>	100.00%	\$ 6,367	\$ 6,367
16	V	<u>5</u> <u>UTILITIES</u>		<u>YAM CONSULTING, LLC</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS &amp; MAINTENANCE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	3,595	3,595
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV.</u>		<u>YAM CONSULTING, LLC</u>	100.00%	605	605
19	V	<u>10</u> <u>NURSE SALARY</u>		<u>YAM CONSULTING, LLC</u>	100.00%	26,923	26,923
20	V	<u>15</u> <u>EMP. BEN.-NURSE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	1,635	1,635
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	12,632	12,632
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>YAM CONSULTING, LLC</u>	100.00%	3,737	3,737
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>YAM CONSULTING, LLC</u>	100.00%	20	20
24	V	<u>21</u> <u>CLERICAL &amp; GENERAL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	9,890	9,890
25	V	<u>24</u> <u>SEMINARS</u>		<u>YAM CONSULTING, LLC</u>	100.00%	510	510
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	465	465
27	V	<u>26</u> <u>INSURANCE</u>		<u>YAM CONSULTING, LLC</u>	100.00%	101	101
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>YAM CONSULTING, LLC</u>	100.00%	1,340	1,340
29	V	<u>14</u> <u>NURSE TRAVEL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	3,376	3,376
30	V	<u>32</u> <u>INTEREST</u>		<u>YAM CONSULTING, LLC</u>	100.00%		
31	V	<u>35</u> <u>AUTO RENTAL</u>		<u>YAM CONSULTING, LLC</u>	100.00%	1,792	1,792
32	V	<u>10</u> <u>NURSE CONSULTING</u>	20,250	<u>YAM CONSULTING, LLC</u>	100.00%		(20,250)
33	V	<u>19</u> <u>DATA PROCESSING</u>	11,887	<u>YAM CONSULTING, LLC</u>	100.00%		(11,887)
34	V	<u>01</u> <u>DIETICIAN</u>	7,180	<u>YAM CONSULTING, LLC</u>	100.00%		(7,180)
35	V	<u>17</u> <u>ADMINISTRATIVE CONSULTANT</u>	1,500	<u>YAM CONSULTING, LLC</u>	100.00%		(1,500)
36	V						
37	V	<u>6</u> <u>PAINTER &amp; PROJECT MANAGER</u>	1,900	<u>YAM CONSULTING, LLC</u>	100.00%		(1,900)
38	V						
39	Total		\$ 42,717			\$ 72,988	\$ * 30,271

\* 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%	\$ 466	\$	466	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC		557		557	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC		946		946	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		43		43	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		1,183		1,183	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		3,851		3,851	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		3,140		3,140	21
22	V	34 RENT		8131 N. MONTICELLO, LLC		613		613	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC		449		449	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		3,074		3,074	24
25	V								25
26	V	34 RENT	7,000	8131 N. MONTICELLO, LLC				(7,000)	26
27	V	34 RENT	9,024	8131 N. MONTICELLO, LLC				(9,024)	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		\$ 16,024			\$ 14,322	\$ *	(1,702)	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	\$ 436,764	Renewal Rehab	100.00%	\$ 362,514	\$ (74,250)
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		\$ 436,764			\$ 362,514	\$ * (74,250)

\* 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	\$ 19,825	ProPay HR LLC	24.00%	\$ 15,662	\$ (4,163)	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		\$ 19,825			\$ 15,662	\$ * (4,163)	39

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Morris Esformes	16.6700%	Aperion Care Amboy	Amboy	YAM MANAGEMENT (1/1/14-6/30/14)	SKOKIE	MANAGEMENT CO.	1
2	The Rajchenbach Family Trust	16.6700%	Aperion Care Jacksonville	Jacksonville	YAM CONSULTING (1/1/14-6/30/14)	SKOKIE	CONSULTING CO.	2
3	Rita Lipshitz	16.6600%	River Crossing Rehab	Galesburg	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	3
4	Delcaration of Trust Yosef Meystel	24.0000%	Aperion Care Dolton	Dolton	PROPAY	EVANSTON	PAYROLL SERVICES	4
5	David A. Berkowitz Revocable Trust	24.0000%	Riverwood Rehab	East Moline	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	5
6	Steven Turofsky	1.0000%	Aperion Care Bridgeport	Bridgeport	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	6
7	Fredrick S. Frankel	1.0000%	Aperion Care Litchfield	Litchfield	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	7
8			Aperion Care Springfield	Springfield	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	8
9			Aperion Care Evanston	Evanston	APERION ESTATES PERU	PERU, IN	ALF	9
10			Aperion Care Burbank	Burbank	APERION CARE COPPERAS HO	CALDWELL, TX	ALF	10
11			Aperion Care St. Elmo	St. Elmo	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	11
12			Aperion Care Chicago Heights	Chicago Heights	555 W. Kahler, LLC	SKOKIE	Building Co	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 Midlothian	Midlothian				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 Wilmington

# 0052506

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 Wilmington # 0052506 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	2.7	6.75%	Alloc Salary	\$ 13,466	17-7	1
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	1.3	6.50%	Alloc Salary	2,119	17-7	2
3	Joel Meystel	Relative	Administrative	0.00%	See Attached	1.3	6.50%	Alloc Salary	2,722	17-7	3
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.2	6.06%	Alloc Salary	1,395	21-7	4
5	Shimon Meystel	Relative	Clerical	0.00%	See Attached	2.7	6.75%	Alloc Salary	2,560	21-7	5
6	David Berkowitz	Relative	Administrative	0.00%	See Attached	2.7	6.75%	Alloc Salary	13,466	17-7	6
7	Fred Frankel	Owner	Administrative	1.00%	See Attached	2.7	6.75%	Alloc Salary	9,161	17-7	7
8	Steve Turofsky	Owner	Administrative	1.00%	See Attached	2.7	6.75%	Alloc Salary	10,016	17-7	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 anticipated to be considered allowable by the IL. Dept. of HFS.										11
12											12
13	TOTAL								\$ 54,905		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 Wilmington

# 0052506

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 Wilmington

# 0052506

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 CARE  
 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	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	67,680	59,564	28,955	4,539	1
2	7	EMP. BEN.-GEN. SERV. & DIS	ACTUAL CENSUS	431,728	30	4,451		28,955	299	2
3	10	SALARY- NURSE	ACTUAL CENSUS	431,728	30	58,629	58,629	28,955	3,932	3
4	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	4,381		28,955	294	4
5	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30	834,151	758,436	28,955	55,945	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	86,759		28,955	5,819	6
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	41,339		28,955	2,773	7
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	449,771	436,216	28,955	30,165	8
9	24	SEMINARS	ACTUAL CENSUS	431,728	30	18,383		28,955	1,233	9
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	52,156		28,955	3,498	10
11	26	INSURANCE	ACTUAL CENSUS	431,728	30	13,783		28,955	924	11
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	87,772		28,955	5,887	12
13	34	RENT	ACTUAL CENSUS	431,728	30	19,000		28,955	1,274	13
14	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	601		28,955	40	14
15	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	45,731		28,955	3,067	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		\$ 119,689	25

Facility Name & ID Number Aperion Care Wilmington

# 0052506

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	431,728	30	39,916	28,955	2,677	1
2	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	16,216	28,955	1,088	2
3	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	570	28,955	38	3
4	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	553,558	596,633	37,126	4
5	24	SEMINARS	ACTUAL CENSUS	431,728	30	342	28,955	23	5
6	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	585	28,955	39	6
7	26	INSURANCE	ACTUAL CENSUS	431,728	30	115,531	28,955	7,748	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS	431,728	30	2,974	28,955	199	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	\$	48,938	25

Facility Name & ID Number Aperion Care Wilmington

# 0052506

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	28,955	\$ 9,134	1
2	5	UTILITIES	ACTUAL CENSUS	431,728	30			28,955		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	431,728	30	56,041	55,918	28,955	3,759	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	431,728	30	27,933		28,955	1,873	4
5	10	SALARY NURSE	ACTUAL CENSUS	431,728	30	392,341	392,341	28,955	26,313	5
6	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	431,728	30	57,045		28,955	3,826	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	431,728	30			28,955		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	431,728	30	1,960		28,955	131	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	431,728	30	180		28,955	12	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	431,728	30	23,973	19,489	28,955	1,608	10
11	24	SEMINARS	ACTUAL CENSUS	431,728	30	5,431		28,955	364	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	431,728	30	40,886		28,955	2,742	12
13	26	INSURANCE	ACTUAL CENSUS	431,728	30			28,955		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	431,728	30	2,834		28,955	190	14
15	30	DEPRECIATION	ACTUAL CENSUS	431,728	30	263		28,955	18	15
16	35	AUTO LEASE	ACTUAL CENSUS	431,728	30	14,818		28,955	994	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 759,903	\$ 603,946		\$ 50,964	25

Facility Name & ID Number Aperion Care Wilmington

# 0052506

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	25,379	\$ 194	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26	5,432	25,379	367	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	47,002	38,824	25,379	3,177	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	375,486	26	9,302	25,379	629	4	
5	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	169,404	169,404	25,379	11,450	5
6	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	53,925	25,379	3,645	6	
7	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	6,855	25,379	463	7	
8	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	908,031	634,084	25,379	61,374	8
9	24	SEMINARS	ACTUAL CENSUS	375,486	26	3,004	25,379	203	9	
10	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	20,508	25,379	1,386	10	
11	26	INSURANCE	ACTUAL CENSUS	375,486	26	21,257	25,379	1,437	11	
12	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	179,286	25,379	12,118	12	
13	30	DEPRECIATION	ACTUAL CENSUS	375,486	26	17,623	25,379	1,191	13	
14	32	INTEREST	ACTUAL CENSUS	375,486	26	8,053	25,379	544	14	
15	33	REAL ESTATE TAX	ACTUAL CENSUS	375,486	26		25,379		15	
16	34	RENT	ACTUAL CENSUS	375,486	26	110,000	25,379	7,435	16	
17	34	PARKING RENTAL	ACTUAL CENSUS	375,486	26	4,655	25,379	315	17	
18	35	AUTO LEASE	ACTUAL CENSUS	375,486	26	14,167	25,379	958	18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 1,581,370	\$ 845,178	\$ 106,886	25	

Facility Name & ID Number Aperion Care Wilmington

# 0052506

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	25,379	\$ 6,367	1
2	5	UTILITIES	ACTUAL CENSUS	375,486	26			25,379		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	375,486	26	53,189	53,189	25,379	3,595	3
4	7	EMP. BEN.-GEN. SERV.	ACTUAL CENSUS	375,486	26	8,951		25,379	605	4
5	10	NURSE SALARY	ACTUAL CENSUS	375,486	26	398,330	398,330	25,379	26,923	5
6	15	EMP. BEN.-NURSE	ACTUAL CENSUS	375,486	26	24,191		25,379	1,635	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	375,486	26	186,891	186,891	25,379	12,632	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	375,486	26	55,290		25,379	3,737	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	375,486	26	291		25,379	20	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	375,486	26	146,322	139,573	25,379	9,890	10
11	24	SEMINARS	ACTUAL CENSUS	375,486	26	7,546		25,379	510	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	375,486	26	6,873		25,379	465	12
13	26	INSURANCE	ACTUAL CENSUS	375,486	26	1,489		25,379	101	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	375,486	26	19,826		25,379	1,340	14
15	14	NURSE TRAVEL	ACTUAL CENSUS	375,486	26	49,952		25,379	3,376	15
16	32	INTEREST	ACTUAL CENSUS	375,486	26	1		25,379		16
17	35	AUTO RENTAL	ACTUAL CENSUS	375,486	26	26,512		25,379	1,792	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,079,857	\$ 872,186		\$ 72,988	25

Facility Name & ID Number Aperion Care Wilmington

# 0052506

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	\$ 54,334	\$ 466	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	807,214	30	8,268	54,334	557	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	807,214	30	14,051	54,334	946	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	807,214	30	646	54,334	43	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	807,214	30	17,570	54,334	1,183	5
6	30	DEPRECIATION	ACTUAL CENSUS	807,214	30	57,207	54,334	3,851	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	807,214	30	46,653	54,334	3,140	7
8	34	RENT	ACTUAL CENSUS	807,214	30	9,100	54,334	613	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	807,214	30	6,667	54,334	449	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	807,214	30	45,673	54,334	3,074	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	\$		\$ 14,322	25

Facility Name & ID Number Aperion Care Wilmington

# 0052506

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		\$	\$		\$ 362,514	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				\$	\$		\$ 362,514	25

Facility Name & ID Number Aperion Care Wilmington

# 0052506

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		\$	\$		\$ 15,662	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				\$	\$		\$ 15,662	25

Facility Name & ID Number Aperion Care Wilmington

# 0052506 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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number

Aperion Care Wilmington

# 0052506

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**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
<b>A. Directly Facility Related</b>																
<b>Long-Term</b>																
1	Mortgage						\$	\$ 6,000,000			\$ 334,583					
2																
3																
4																
5																
<b>Working Capital</b>																
6	Auto Loan		X					37,580								
7	The Private Bank		X	Line of Credit				954,403			27,922					
8																
9	<b>TOTAL Facility Related</b>						\$	\$ 6,991,983			\$ 362,505					
<b>B. Non-Facility Related*</b>																
10	Interest- Insurance		X								2,166					
11	Interest Income		X								(2,351)					
12	Allocated from 8131 N. Monticello										3,140					
13	See Supplemental Schedule										51					
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 3,006					
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 6,991,983			\$ 365,511					

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

# 0052506

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**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
	<b>A. Directly Facility Related</b>															
	<b>Long-Term</b>															
1							\$	\$			\$	1				
2												2				
3												3				
4												4				
5												5				
6												6				
7	<b>TOTAL Long-Term</b>											7				
	<b>Working Capital</b>															
8							\$	\$			\$	8				
9												9				
10												10				
11												11				
12												12				
13												13				
14	<b>TOTAL Working Capital</b>											14				
	<b>B. Non-Facility Related*</b>															
15	Allocated from YAM Management						\$	\$			\$	544	15			
16	Building Co Interest Income											(493)	16			
17													17			
18													18			
19													19			
20	<b>TOTAL Non-Facility Related</b>											51	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**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>																	
1. Real Estate Tax accrual used on 2013 report.		\$	<u>150,001</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>151,646</u>		2														
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>1,645</u>		3														
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>150,000</u>		4														
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<u>369</u>		5														
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>152,014</u>		7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2009	<u>118,787</u>	8	<table border="1"> <tr> <td colspan="2" style="text-align: center;"><b>FOR BHF USE ONLY</b></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>		<b>FOR BHF USE ONLY</b>		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
<b>FOR BHF USE ONLY</b>																			
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>121,488</u>	9																
	2011	<u>126,617</u>	10																
	2012	<u>139,234</u>	11																
	2013	<u>148,572</u>	12																
<u>Allocated from 8131 N. Monticello- \$3,074</u>																			
<u>Beginning accrual adjusted; Facility did not accrue for 2013 taxes</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 Wilmington COUNTY Will  
 FACILITY IDPH LICENSE NUMBER 0052506  
 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</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>10-23-325-045-0000</u>	<u>Home Office Allocation</u>	\$ <u>64,433.32</u>	\$ <u>3,799.19</u>
2. <u>03-17-36-300-010-0000</u>	<u>Long Term Care Facility</u>	\$ <u>148,572.06</u>	\$ <u>148,572.06</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>213,005.38</u></u>	\$ <u><u>152,371.25</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.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ _____	\$ _____

**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.

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 40,500 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories \_\_\_\_\_

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

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

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

None

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>	<u>40,500</u>	<u>2006</u>	<u>\$ 145,000</u>	<u>1</u>
2	<u>Allocated from 8131 N. Monticello</u>			<u>5,991</u>	<u>2</u>
3	<b>TOTALS</b>	<b>40,500</b>		<b>\$ 150,991</b>	<b>3</b>

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	171		1993	1974	\$ 2,363,000	\$ 146,977	35	\$ 67,514	\$ (79,463)	\$ 1,480,698	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		1993		55,674		20			55,674	9
10	Various		1994		144,492		20			144,492	10
11	Various		1995		126,250		20	6,312	6,312	126,250	11
12	Various		1996		94,458		20	4,723	4,723	89,735	12
13	Various		1997		13,974		20	699	699	12,577	13
14	Various		1998		13,694		20	685	685	11,640	14
15	Various		1999		29,626		20	1,481	1,481	23,701	15
16	Various		2000		71,797		20	3,590	3,590	53,848	16
17	Various		2001		4,657		20	233	233	3,260	17
18	Various		2002		1,466		20	73	73	953	18
19	Various		2003		67,271		20	3,364	3,364	40,363	19
20	Various		2004		60,965		20	3,048	3,048	33,531	20
21	Various		2005		26,783		20	1,339	1,339	13,391	21
22	Various		2006		30,982		20	1,549	1,549	13,940	22
23	Various		2007		34,801		20	1,740	1,740	13,921	23
24	Various		2009		7,900		20	395	395	2,370	24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		84,650	7,494		4,233	(3,262)	4,233	67
68		76,607	5,032		2,757	(2,275)	11,643	68
69			45,664			(45,664)		69
70		\$ 3,309,047	\$ 205,167		\$ 103,735	\$ (101,432)	\$ 2,136,220	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	<b>Totals from Page 12A, Carried Forward</b>		\$ 3,309,047	\$ 205,167		\$ 103,735	\$ (101,432)	\$ 2,136,220	1
2	Security System- New Camera And Installation	2013	14,787		20	1,479	1,479	1,848	2
3	Installation Of Cat5E Cable For Data & Voice	2013	11,195		20	1,120	1,120	1,399	3
4	New 7' X 10' Overall Aluminum Sign	2014	5,420		20	181	181	181	4
5	Solutions Cleaning Services Post-Construction Cleaning	2014	3,575		20	104	104	104	5
6	Alpha Adjusting Company Adjusting Fee- Building Loss	2014	20,096		20	586	586	586	6
7	Insurance Check For Building Losses	2014	(200,957)		20	(5,861)	(5,861)	(5,861)	7
8	Ec2 Inc. Prv. Mold Sample, Travel	2014	2,860		20	95	95	95	8
9	Dg Tell Cable Installation, Wall Mount Rack	2014	4,616		20	154	154	154	9
10	Cubicle Track	2014	3,129		20	469	469	469	10
11	Thermostatic Mixing Valve To Hot Water System	2014	4,875		20	203	203	203	11
12	Alpha Adjusting Co. Inc. Adj. For Insurance Proceeds	2014	1,635		20	68	68	68	12
13	Insurance Check For Building Losses	2014	(50,000)		20	(1,458)	(1,458)	(1,458)	13
14	Compressor Repair	2014	4,964		20	21	21	21	14
15	Window Treatments, Roller Shades, Cubicle Curtains	2014	21,448		20	1,072	1,072	1,072	15
16	Alpha Adjusting Company Adjusting Fee- Building Loss	2014	15,000		20	750	750	750	16
17	Alpha Adjusting Company Adjusting Fee- Building Loss	2014	24,406		20	1,220	1,220	1,220	17
18	Water Heater	2014	6,005		20	300	300	300	18
19	Labor & Material For; Framing & Drywall, Vinyl Flooring,	2014	148,500		20	4,810	4,810	4,810	19
20	Millwork & Tile Labor, Plumbing Labor & Materials, Electrical	2014			20				20
21	Complete Abatement Of Acm Vinyl Tile And Mastic	2014	20,200		20	842	842	842	21
22	In Northwest Resident Wing	2014			20				22
23	Water Damage Demolition, Restoration, Service & Remodel	2014	81,290		20	2,371	2,371	2,371	23
24	In Therapy Rm,Behavioral Wing,Resident Rms	2014			20				24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,452,091	\$ 205,167		\$ 112,262	\$ (92,905)	\$ 2,145,394	34

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

Facility Name & ID Number Aperion Care Wilmington

# 0052506

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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,452,091	\$ 205,167		\$ 112,262	\$ (92,905)	\$ 2,145,394	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,452,091	\$ 205,167		\$ 112,262	\$ (92,905)	\$ 2,145,394	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ <b>3,452,091</b>	\$ <b>205,167</b>		\$ <b>112,262</b>	\$ <b>(92,905)</b>	\$ <b>2,145,394</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>3,452,091</b>	\$ <b>205,167</b>		\$ <b>112,262</b>	\$ <b>(92,905)</b>	\$ <b>2,145,394</b>	34

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

Facility Name & ID Number Aperion Care Wilmington

# 0052506

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	
1	Totals from Page 12D, Carried Forward		\$ 3,452,091	\$ 205,167		\$ 112,262	\$ (92,905)	\$ 2,145,394	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)		\$ 3,452,091	\$ 205,167		\$ 112,262	\$ (92,905)	\$ 2,145,394	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12E, Carried Forward</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements</b>								8
9	Plumbing System Repair	2014	24,700	2,470	20	1,235	(1,235)	1,235	9
10	Complete Abatement of ACM Vinyl Tile and mastic in the northw	2014	20,200	3,367	20	1,010	(2,357)	1,010	10
11	18 New Wooden Doors	2014	9,067	378	20	453	75	453	11
12	Furnish and Install New 25 KW Kohler Generator	2014	20,487	854	20	1,024	170	1,024	12
13	Water Softener	2014	10,196	425	20	510	85	510	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 84,650	\$ 7,494		\$ 4,233	\$ (3,262)	\$ 4,233	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 12F, Carried Forward		\$ 84,650	\$ 7,494		\$ 4,233	\$ (3,262)	\$ 4,233	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)		\$ 84,650	\$ 7,494		\$ 4,233	\$ (3,262)	\$ 4,233	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12G, Carried Forward</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	<b>Allocated from 8131 N. Monticello</b>	<b>2010</b>	<b>48,547</b>	<b>1,384</b>	<b>35</b>	<b>1,194</b>	<b>(190)</b>	<b>5,321</b>	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Information</b>								8
9	<b>Allocated from 8131 N. Monticello</b>	<b>2010</b>	<b>20,581</b>	<b>2,094</b>	<b>20</b>	<b>1,043</b>	<b>(1,051)</b>	<b>4,731</b>	9
10	<b>Allocated from 8131 N. Monticello</b>	<b>2013</b>	<b>3,627</b>	<b>363</b>	<b>20</b>	<b>181</b>	<b>(182)</b>	<b>363</b>	10
11	<b>Allocated from YAM Management</b>			<b>1,191</b>			<b>(1,191)</b>		11
12	<b>Allocated from Aperion Care</b>	<b>2010</b>	<b>2,209</b>		<b>20</b>	<b>221</b>	<b>221</b>	<b>944</b>	12
13	<b>Allocated from Aperion Care</b>	<b>2012</b>	<b>1,395</b>		<b>20</b>	<b>93</b>	<b>93</b>	<b>234</b>	13
14	<b>Allocated from Aperion Care</b>	<b>2013</b>	<b>248</b>		<b>20</b>	<b>25</b>	<b>25</b>	<b>50</b>	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		<b>\$ 76,607</b>	<b>\$ 5,032</b>		<b>\$ 2,757</b>	<b>\$ (2,275)</b>	<b>\$ 11,643</b>	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	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 12H, Carried Forward		\$ 76,607	\$ 5,032		\$ 2,757	\$ (2,275)	\$ 11,643	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
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21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 76,607	\$ 5,032		\$ 2,757	\$ (2,275)	\$ 11,643	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	\$ 29,561	\$	\$ 5,542	\$ 5,542	10	\$ 9,522	71
72	Current Year Purchases	151,490	2,059	21,232	19,173	10	21,232	72
73	Fully Depreciated Assets	1,038,561				10	1,038,561	73
74								74
75	TOTALS	\$ 1,219,612	\$ 2,059	\$ 26,774	\$ 24,715		\$ 1,069,315	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		1999 FORD SUPER DUTY F-250	2013	\$ 10,000	\$	\$ 2,085	\$ 2,085	5	\$ 2,353	76
77		2013 GMC SAVANA VAN	2013	54,662		11,400	11,400	5	12,864	77
78		Ford Club Wagon	2008	6,356				5	6,356	78
79		See Supplemental Schedule		9,058				5	8,379	79
80	TOTALS			\$ 80,076	\$	\$ 13,485	\$ 13,485		\$ 29,952	80

E. Summary of Care-Related Assets

	1	2		
	Reference	Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,902,771	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 207,226	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 152,521	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (54,705)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,244,661	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	Facility Remodel	\$ 1,996,050	92
93			93
94			94
95		\$ 1,996,050	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 Wilmington

# 0052506

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	<u>Allocated from 8131 N. Monticello</u>				<u>613</u>			5
6								6
7	<b>TOTAL</b>				\$ <b>613</b>			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12. \_\_\_\_\_ /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: \$ 20,541

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from YAM Consulting</u>		\$	\$ <u>1,792</u>	17
18	<u>Allocated from YAM Management</u>			<u>958</u>	18
19	<u>Allocated from Aperion Care</u>			<u>3,067</u>	19
20	<u>Allocated from Aperion Consulting</u>			<u>994</u>	20
21	<b>TOTAL</b>		\$	\$ <b>6,811</b>	21

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

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

Facility Name & ID Number Aperion Care Wilmington # 0052506 Report Period Beginning: 01/01/14 Ending: 12/31/14  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$			\$ 161,020	\$		\$ 161,020	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				60,127			60,127	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	39 - 03	hrs				141,319			141,319	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					154,034		154,034	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>						22,611	14,742		37,353	13
14	TOTAL			\$			\$ 385,077	\$ 168,776		\$ 553,853	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 Wilmington# 0052506Report 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	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,500	\$ 99,637	1
2	Cash-Patient Deposits	(95,562)	(95,562)	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,610,097	1,610,097	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	174,276	174,276	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	391,095	391,095	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,081,406	\$ 2,179,543	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		500,000	13
14	Buildings, at Historical Cost		3,064,500	14
15	Leasehold Improvements, at Historical Cost	153,612	232,835	15
16	Equipment, at Historical Cost	194,600	559,655	16
17	Accumulated Depreciation (book methods)	(49,180)	(251,400)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	2,393,500	7,059,101	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,692,532	\$ 11,164,691	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,773,938	\$ 13,344,234	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 596,198	\$ 608,199	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(114,913)	(114,913)	28
29	Short-Term Notes Payable	991,983	991,983	29
30	Accrued Salaries Payable	289,266	289,266	30
31	Accrued Taxes Payable (excluding real estate taxes)	12,460	12,460	31
32	Accrued Real Estate Taxes(Sch.IX-B)		150,000	32
33	Accrued Interest Payable	2,608	31,025	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Attached Schedule	60,396	65,396	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,837,998	\$ 2,033,416	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable		6,000,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	See Attached Schedule	2,433,796	4,783,796	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 2,433,796	\$ 10,783,796	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 4,271,794	\$ 12,817,212	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 502,144	\$ 527,022	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 4,773,938	\$ 13,344,234	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>148,316</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>		<b>1</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>148,317</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>353,827</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>353,827</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>502,144</b>	<b>24</b> *

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

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

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

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 8,180,285	1
2	Discounts and Allowances for all Levels	(140,141)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 8,040,144</b>	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	25,738	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 25,738</b>	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	3,633	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	508	19
20	Radiology and X-Ray	131	20
21	Other Medical Services	64	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 4,336</b>	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	2,351	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 2,351</b>	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	344,061	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 344,061</b>	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 8,416,630</b>	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,284,368	31
32	Health Care	2,882,857	32
33	General Administration	1,759,181	33
<b>B. Capital Expense</b>			
34	Ownership	832,605	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	905,365	35
36	Provider Participation Fee	398,427	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 8,062,803</b>	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>353,827</b>	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 353,827</b>	43

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 5,201,528	44
45	Private Pay - Net Inpatient Revenue	724,722	45
46	Medicare - Net Inpatient Revenue	1,739,010	46
47	Other-(specify) <u>Insurance</u>	374,884	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 8,040,144</b>	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 Wilmington

# 0052506

Report Period Beginning:

01/01/14

Ending:

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	1,846	2,076	\$ 80,185	\$ 38.62	1
2	Assistant Director of Nursing	1,944	2,880	85,707	29.76	2
3	Registered Nurses	19,632	21,081	531,623	25.22	3
4	Licensed Practical Nurses	20,909	23,196	525,458	22.65	4
5	CNAs & Orderlies	74,467	78,799	915,832	11.62	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,367	6,947	120,569	17.36	8
9	Activity Director	1,968	2,096	35,706	17.04	9
10	Activity Assistants	14,159	15,457	148,927	9.63	10
11	Social Service Workers	11,901	12,943	184,871	14.28	11
12	Dietician					12
13	Food Service Supervisor	1,992	2,088	47,787	22.89	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,561	18,240	204,026	11.19	15
16	Dishwashers					16
17	Maintenance Workers	5,876	6,280	94,158	14.99	17
18	Housekeepers	13,287	13,874	132,070	9.52	18
19	Laundry	6,379	6,859	76,510	11.15	19
20	Administrator	1,912	2,108	104,293	49.47	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,892	2,080	49,949	24.01	23
24	Clerical	7,022	7,742	97,293	12.57	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,902	2,094	27,831	13.29	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	1,670	1,794	18,475	10.30	33
34	TOTAL (lines 1 - 33)	211,686	228,634	\$ 3,481,270 *	\$ 15.23	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	378	\$ 20,078	01-03	35
36	Medical Director	Monthly	12,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	520	38,862	10-03	38
39	Pharmacist Consultant	Monthly	10,346	10-03	39
40	Physical Therapy Consultant	2	130	10a-03	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	19	1,129	11-03	44
45	Social Service Consultant	45	2,795	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	964	\$ 85,340		49

**C. CONTRACT NURSES**

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



XIX-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												
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17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Aperion Care Wilmington# 0052506

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. ICLTC \$5,902
- (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. \$ N/A Line
- (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. \$ 398,427  
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. \$ 453 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.