

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	1,539	148	4,389	6,076	8
9	SNF/PED					9
10	ICF	46,839	3,990	1,586	52,415	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	48,378	4,138	5,975	58,491	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.71%

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 12/6/2006

J. Was the facility purchased or leased after January 1, 1978?
YES Date 12/6/2006 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 3,761

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: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name & ID Number

Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	263,732	25,458	25,330	314,520		314,520	(13,614)	300,906		1
2	Food Purchase		341,719		341,719		341,719	90	341,809		2
3	Housekeeping	92,494	28,832		121,326		121,326		121,326		3
4	Laundry	74,847	11,361	3,625	89,833		89,833		89,833		4
5	Heat and Other Utilities			168,524	168,524		168,524	(4,213)	164,311		5
6	Maintenance	98,726	43,712	84,602	227,040		227,040	13,925	240,965		6
7	Other (specify):*							3,427	3,427		7
8	TOTAL General Services	529,799	451,082	282,081	1,262,962		1,262,962	(385)	1,262,577		8
	B. Health Care and Programs										
9	Medical Director			27,500	27,500		27,500		27,500		9
10	Nursing and Medical Records	2,255,677	120,675	75,402	2,451,754		2,451,754	(3,616)	2,448,138		10
10a	Therapy	120,467		240	120,707		120,707		120,707		10a
11	Activities	168,189	10,593	2,275	181,057		181,057		181,057		11
12	Social Services	199,968		22,905	222,873		222,873		222,873		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							7,876	7,876		15
16	TOTAL Health Care and Programs	2,744,301	131,268	128,322	3,003,891		3,003,891	4,260	3,008,151		16
	C. General Administration										
17	Administrative	124,591		75,644	200,235		200,235	30,418	230,653		17
18	Directors Fees										18
19	Professional Services			416,506	416,506		416,506	(290,862)	125,644		19
20	Dues, Fees, Subscriptions & Promotions			111,455	111,455		111,455	(54,797)	56,658		20
21	Clerical & General Office Expenses	142,596	5,930	241,253	389,779		389,779	(33,376)	356,403		21
22	Employee Benefits & Payroll Taxes			808,515	808,515		808,515		808,515		22
23	Inservice Training & Education										23
24	Travel and Seminar			5,566	5,566		5,566	8,613	14,179		24
25	Other Admin. Staff Transportation			3,255	3,255		3,255	16,017	19,272		25
26	Insurance-Prop.Liab.Malpractice			132,146	132,146		132,146	15,415	147,561		26
27	Other (specify):*							9,517	9,517		27
28	TOTAL General Administration	267,187	5,930	1,794,340	2,067,457		2,067,457	(299,055)	1,768,402		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,541,287	588,280	2,204,743	6,334,310		6,334,310	(295,180)	6,039,130		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, Llc

#0052506

Report Period Beginning:

01/01/15

Ending:

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V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			70,825	70,825		70,825	239,701	310,526			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			48,820	48,820		48,820	375,003	423,823			32
33	Real Estate Taxes							166,981	166,981			33
34	Rent-Facility & Grounds			821,838	821,838		821,838	(820,851)	987			34
35	Rent-Equipment & Vehicles			16,511	16,511		16,511	7,369	23,880			35
36	Other (specify):*			25,205	25,205		25,205	(25,205)				36
37	TOTAL Ownership			983,199	983,199		983,199	(57,002)	926,197			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		144,086	367,204	511,290		511,290	(62,201)	449,089			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			422,927	422,927		422,927		422,927			42
43	Other (specify):*			452,149	452,149		452,149	(452,149)				43
44	TOTAL Special Cost Centers		144,086	1,242,280	1,386,366		1,386,366	(514,350)	872,016			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,541,287	732,366	4,430,222	8,703,875		8,703,875	(866,532)	7,837,343			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, Llc**

0052506

Report Period Beginning:

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VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(5,144)	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	(63,572)	30		9
10	Interest and Other Investment Income	(1,449)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(242)	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	(10,894)	21		18
19	Entertainment	(9,118)	21		19
20	Contributions	(51,100)	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	(150,620)	21		24
25	Fund Raising, Advertising and Promotional	(21,649)	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	(837,129)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,150,916)		\$	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)	284,384		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 284,384		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (866,532)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

Aperion Care Wilmington, Llc

ID# 0052506

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing Expense	\$ (2,500)	43	1
2	Bank Charges	(13,752)	21	2
3	Theft and Damage Loss	(245)	21	3
4	Amortization	(25,205)	36	4
5	Building Company - Amortization	(94,268)	36	5
6	Building Company - Bank Charges	(6,268)	21	6
7	Building Company - Loan Cost	(240,000)	21	7
8	Building Company - State Replacement Tax	(1,088)	21	8
9	Building Company - Professional Fees	(1,575)	19	9
10	Additional R&M	17,572	06	10
11	PAC Dues	(9,390)	20	11
12	Non-Allowable Legal	(372)	19	12
13	Non-Allowable Seminar	(237)	24	13
14	Non-Allowable Expense	(428,000)	43	14
15	Additional Seminar	199	24	15
16	Non-Allowable Rent	(32,000)	34	16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(837,129)		49

Aperion Care Wilmington, Llc

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Wilmington, Llc# 0052506

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				(13,614)								(13,614)	1
2	Food Purchase	(242)		332									90	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(5,144)		11			920						(4,213)	5
6	Maintenance	17,572		7,896	(12,932)	29	1,360						13,925	6
7	Other (specify):*			508	2,919								3,427	7
8	TOTAL General Services	12,186		8,747	(23,627)	29	2,280						(385)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			7,156	(10,772)								(3,616)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			510	7,366								7,876	15
16	TOTAL Health Care and Programs			7,666	(3,406)								4,260	16
	C. General Administration													
17	Administrative			25,277		5,141							30,418	17
18	Directors Fees													18
19	Professional Services	(1,947)	1,575	(153,143)	1,322	(134,521)	310	(4,459)					(290,862)	19
20	Fees, Subscriptions & Promotions	(60,490)		3,321	2,265	87	20						(54,797)	20
21	Clerical & General Office Expenses	(431,985)	247,356	56,843	2,379	90,209	1,822						(33,376)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(38)		8,021	461	169							8,613	24
25	Other Admin. Staff Transportation			9,495	5,294	1,227							16,017	25
26	Insurance-Prop.Liab.Malpractice			2,603		12,812							15,415	26
27	Other (specify):*			9,304	213								9,517	27
28	TOTAL General Administration	(494,460)	248,931	(38,278)	11,934	(24,876)	2,153	(4,459)					(299,055)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(482,274)	248,931	(21,865)	(15,099)	(24,847)	4,433	(4,459)					(295,180)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Wilmington, Llc# 0052506

Report Period Beginning:

01/01/15

Ending:

12/31/15

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)	
	D. Ownership													
30	Depreciation	(63,572)	298,531	979	110		3,653						239,701	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(1,449)	366,409	7,211	32		2,800						375,003	32
33	Real Estate Taxes		163,403				3,578						166,981	33
34	Rent-Facility & Grounds	(32,000)	(777,838)	509			(11,523)						(820,851)	34
35	Rent-Equipment & Vehicles			4,967	794	578	1,030						7,369	35
36	Other (specify):*	(119,473)	94,268										(25,205)	36
37	TOTAL Ownership	(216,494)	144,773	13,666	936	578	(462)						(57,002)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(62,201)				(62,201)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(452,149)											(452,149)	43
44	TOTAL Special Cost Centers	(452,149)							(62,201)				(514,350)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,150,916)	393,704	(8,199)	(14,163)	(24,269)	3,971	(4,459)	(62,201)				(866,532)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 777,838	555 W. Kahler, LLC	100.00%	\$	(777,838)	1
2	V	32 Interest	31	555 W. Kahler, LLC	100.00%	366,440	366,409	2
3	V	36 Amortization		555 W. Kahler, LLC	100.00%	94,268	94,268	3
4	V	21 Bank Charges		555 W. Kahler, LLC	100.00%	6,268	6,268	4
5	V	21 Loan Cost		555 W. Kahler, LLC	100.00%	240,000	240,000	5
6	V	33 Real Estate Tax		555 W. Kahler, LLC	100.00%	163,403	163,403	6
7	V	21 State Replacement Tax		555 W. Kahler, LLC	100.00%	1,088	1,088	7
8	V	30 Depreciation		555 W. Kahler, LLC	100.00%	298,531	298,531	8
9	V	19 Professional Fees		555 W. Kahler, LLC	100.00%	1,575	1,575	9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 777,869			\$ 1,171,573	\$ * 393,704	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2 FOOD	\$	APERION CARE	100.00%	\$ 332	\$	332	15
16	V	5 UTILITIES		APERION CARE	100.00%	11		11	16
17	V	6 REPAIRS & MAINTENANCE		APERION CARE	100.00%	7,896		7,896	17
18	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	508		508	18
19	V	10 SALARY- NURSE		APERION CARE	100.00%	7,156		7,156	19
20	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	510		510	20
21	V	17 ADMINISTRATIVE		APERION CARE	100.00%	100,422		100,422	21
22	V	19 PROFESSIONAL FEES		APERION CARE	100.00%	19,989		19,989	22
23	V	20 FEES, SUBSCRIPTIONS		APERION CARE	100.00%	3,321		3,321	23
24	V	21 CLERICAL & GENERAL		APERION CARE	100.00%	56,843		56,843	24
25	V	24 SEMINARS		APERION CARE	100.00%	8,021		8,021	25
26	V	25 AUTO AND TRAVEL		APERION CARE	100.00%	9,495		9,495	26
27	V	26 INSURANCE		APERION CARE	100.00%	2,603		2,603	27
28	V	27 EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	9,304		9,304	28
29	V	30 DEPRECIATION		APERION CARE	100.00%	979		979	29
30	V	32 INTEREST		APERION CARE	100.00%	7,211		7,211	30
31	V	33 REAL ESTATE TAX		APERION CARE	100.00%				31
32	V	34 RENT		APERION CARE	100.00%	509		509	32
33	V	35 EQUIPMENT RENTAL		APERION CARE	100.00%	157		157	33
34	V	35 AUTO LEASE		APERION CARE	100.00%	4,810		4,810	34
35	V	17 MANAGEMENT FEE	75,144	APERION CARE	100.00%			(75,144)	35
36	V	19 HOME OFFICE	166,203	APERION CARE	100.00%			(166,203)	36
37	V	19 DATA PROCESSING	6,244	APERION CARE	100.00%			(6,244)	37
38	V	19 ACCOUNTING	685	APERION CARE	100.00%			(685)	38
39	Total		\$ 248,276			\$ 240,077	\$ *	(8,199)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	<u>1</u> <u>DIETARY</u>	\$	<u>APERION CONSULTING</u>	100.00%	\$ 13,556	\$ 13,556
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	100.00%		
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>APERION CONSULTING</u>	100.00%	8,858	8,858
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>APERION CONSULTING</u>	100.00%	2,919	2,919
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	100.00%	56,328	56,328
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%	7,366	7,366
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>APERION CONSULTING</u>	100.00%		
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING</u>	100.00%	1,322	1,322
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	100.00%	2,265	2,265
24	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>APERION CONSULTING</u>	100.00%	2,379	2,379
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	100.00%	461	461
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	100.00%	5,294	5,294
27	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%		
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CONSULTING</u>	100.00%	213	213
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	100.00%	110	110
30	V	<u>32</u> <u>INTEREST</u>		<u>APERION CONSULTING</u>	100.00%	32	32
31	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>APERION CONSULTING</u>	100.00%		
32	V	<u>34</u> <u>RENT</u>		<u>APERION CONSULTING</u>	100.00%		
33	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	100.00%	794	794
34	V	<u>10</u> <u>CONSULTING</u>	67,100	<u>APERION CONSULTING</u>	100.00%		(67,100)
35	V	<u>01</u> <u>DIETICIAN</u>	27,170	<u>APERION CONSULTING</u>	100.00%		(27,170)
36	V	<u>06</u> <u>PAINTER</u>	3,440	<u>APERION CONSULTING</u>	100.00%		(3,440)
37	V	<u>06</u> <u>PROJECT MANAGER</u>	18,350	<u>APERION CONSULTING</u>	100.00%		(18,350)
38	V						
39	Total		\$ 116,060			\$ 101,897	\$ * (14,163)

* 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 FINANCIAL	100.00%	29	\$	29	15
16	V	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	5,141		5,141	16
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	1,463		1,463	17
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	87		87	18
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	90,209		90,209	19
20	V	24 SEMINARS		APERION FINANCIAL	100.00%	169		169	20
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	1,227		1,227	21
22	V	26 INSURANCE		APERION FINANCIAL	100.00%	12,812		12,812	22
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	578		578	23
24	V	19 HOME OFFICE EXPENSE	135,984	APERION FINANCIAL	100.00%			(135,984)	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		\$ 135,984			\$ 111,715	\$ *	(24,269)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	8131 N. MONTICELLO, LLC	100.00%	\$ 920	\$	920	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC	100.00%	1,360		1,360	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC	100.00%	310		310	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC	100.00%	20		20	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC	100.00%	1,822		1,822	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC	100.00%	3,653		3,653	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC	100.00%	2,800		2,800	21
22	V	34 RENT		8131 N. MONTICELLO, LLC	100.00%	986		986	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC	100.00%	1,030		1,030	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC	100.00%	3,578		3,578	24
25	V								25
26	V	34 RENT	12,000	8131 N. MONTICELLO, LLC	100.00%			(12,000)	26
27	V	34 RENT	509	8131 N. MONTICELLO, LLC	100.00%			(509)	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		\$ 12,509			\$ 16,480	\$ *	3,971	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 PAYROLL SERVICES	\$ 17,150	PROPAY HR LLC	24.00%	\$ 12,691	\$ (4,459)
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		\$ 17,150			\$ 12,691	\$ * (4,459)

* 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	\$ 431,951	RENEWAL REHAB	100.00%	\$ 369,750	\$	(62,201)	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		\$ 431,951			\$ 369,750	\$ *	(62,201)	39

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES

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	555 W. Kahler, LLC	SKOKIE	Building Co	1
2	The Rajchenbach Family Trust	16.6700%	Aperion Care Jacksonville	Jacksonville	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	2
3	Rita Lipshitz	16.6600%	River Crossing Rehab	Galesburg	PROPAY	EVANSTON	PAYROLL SERVICES	3
4	Delcaration of Trust Yosef Meystel	24.0000%	Aperion Care Dolton	Dolton	RENEWAL REHAB	SKOKIE	THERAPY SERVICES	4
5	David A. Berkowitz Revocable Trust	24.0000%	Riverwood Rehab	East Moline	APERION CARE, INC	SKOKIE	CORPORATE MANAGER	5
6	Steven Turofsky	1.0000%	Apetion Care Bridgeport	Bridgeport	APERION CONSULTING, LLC	SKOKIE	CONSULTING CO.	6
7	Fredrick S. Frankel	1.0000%	Aperion Care Litchfield	Litchfield	APERION FINANCIAL, LLC	SKOKIE	BOOKKEEPING	7
8			Aperion Care Springfield	Springfield	APERION ESTATES PERU	PERU, IN	ALF	8
9			Aperion Care St. Elmo	St. Elmo	APERION CARE DEMOTTE	DEMOTTE, IN	ALF	9
10			Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ALF	10
11			Aperion Care Burbank	Burbank	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	ILF	11
12			Aperion Care Chicago Heights	Chicago Heights	APERION CARE HIDDEN LAKE	ST. LOUIS, MO	MEMORY CARE	12
13			Aperion Care Forest Park	Forest Park	HEALTHCARE CONSTRUCTION	CHICAGO	BLDG IMPROVEMENTS	13
14			Aperion Care Oak Lawn	Oak Lawn				14
15			Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care Plum Grove	Plum Grove				17
18			Aperion Care Evanston	Evanston				18
19			Aperion Care International	Chicago Heights				19
20			Aperion Care Spring Valley	Spring Valley				20
21			Aperion Care Elgin	Elgin				21
22			Aperion Care Toluca	Toluca				22
23			Aperion Care Colfax	Colfax				23
24			Aperion Care Bloomington	Bloomington				24
25			The Arbors at Michigan City	Michigan City, IN				25
26			Aperion Care Demotte	Demotte,IN				26
27			Aperion Care Kokomo	Kokomo, IN				27
28			Aperion Care Tolleston Park	Gary, IN				28
29			Aperion Care Valparaiso	Valparaiso, IN				29
30			Aperion Care Peru	Peru, IN				30

Facility Name & ID Number

Aperion Care Wilmington, Llc

#

0052506

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	2.50	6.25%	Alloc Salary	\$ 12,646	17-7	1	
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	1.30	3.25%	Alloc Salary	1,960	17-7	2	
3	Joel Meystel	Relative	Administrative	0.00%	See Attached	1.30	6.50%	Alloc Salary	3,702	17-7	3	
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.20	6.06%	Alloc Salary	1,491	21-7	4	
5	Shimon Meystel	Relative	Clerical	0.00%	See Attached	2.50	6.25%	Alloc Salary	266	21-7	5	
6	David Berkowitz	Relative	Administrative	0.00%	See Attached	2.50	6.25%	Alloc Salary	12,646	17-7	6	
7	Fred Frankel	Owner	Administrative	1.00%	See Attached	2.50	6.25%	Alloc Salary	9,250	17-7	7	
8	Steve Turofsky	Owner	Administrative	1.00%	See Attached	2.50	6.25%	Alloc Salary	9,153	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											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 51,114		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, Llc

0052506

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	2	FOOD	ACTUAL CENSUS	925,063	39	\$ 5,257	\$ 58,491	\$ 332	1	
2	5	UTILITIES	ACTUAL CENSUS	925,063	39	179	58,491	11	2	
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	124,883	112,788	58,491	7,896	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	8,040		58,491	508	4
5	10	SALARY- NURSE	ACTUAL CENSUS	925,063	39	113,170	113,170	58,491	7,156	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	8,067		58,491	510	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	1,588,216	1,274,084	58,491	100,422	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	316,131		58,491	19,989	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	52,521		58,491	3,321	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	899,005	810,120	58,491	56,843	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	126,855		58,491	8,021	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	150,166		58,491	9,495	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39	41,165		58,491	2,603	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	147,150		58,491	9,304	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	15,480		58,491	979	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	114,048		58,491	7,211	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			58,491		17
18	34	RENT	ACTUAL CENSUS	925,063	39	8,054		58,491	509	18
19	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	2,485		58,491	157	19
20	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	76,069		58,491	4,810	20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 3,796,942	\$ 2,310,162	\$	240,077	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending: 12/31/15

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	925,063	39	\$ 214,389	\$ 214,389	58,491	\$ 13,556	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39			58,491		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	140,088	138,625	58,491	8,858	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	46,162		58,491	2,919	4
5	10	SALARY NURSE	ACTUAL CENSUS	925,063	39	890,856	890,856	58,491	56,328	5
6	15	PAYROLL TAXES/GROUP INST	ACTUAL CENSUS	925,063	39	116,493		58,491	7,366	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39			58,491		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	20,901		58,491	1,322	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	35,826		58,491	2,265	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	37,620	25,723	58,491	2,379	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	7,289		58,491	461	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	83,735		58,491	5,294	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39			58,491		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	3,364		58,491	213	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	1,739		58,491	110	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	508		58,491	32	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			58,491		17
18	34	RENT	ACTUAL CENSUS	925,063	39			58,491		18
19	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	12,556		58,491	794	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,611,525	\$ 1,269,593		\$ 101,897	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	457	58,491	29	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	58,491	5,141	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144	58,491	1,463	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382	58,491	87	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	58,491	90,209	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672	58,491	169	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412	58,491	1,227	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628	58,491	12,812	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143	58,491	578	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					\$ 1,766,837	\$ 1,464,878	\$ 111,715	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending: 12/31/15

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 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

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	925,063	39	\$ 14,551	\$ 58,491	\$ 920	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508	58,491	1,360	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910	58,491	310	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320	58,491	20	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813	58,491	1,822	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774	58,491	3,653	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281	58,491	2,800	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600	58,491	986	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285	58,491	1,030	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595	58,491	3,578	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					\$ 260,637	\$	\$ 16,480	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

ProPay HR LLC

Street Address

2201 W. MAIN ST

City / State / Zip Code

EVANSTON, ILLINOIS 60202

Phone Number

(847) 905-3268

Fax Number

()

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	PAYROLL SERVICES	DIRECT		\$	\$		\$ 12,691	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				\$	\$		\$ 12,691	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending: 12/31/15

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, IL 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		\$	\$		\$ 369,750	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				\$	\$		\$ 369,750	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number

Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending:

12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	1st Midwest Bank		X	Mortgage			\$	\$ 8,559,460		\$ 366,440	1								
2											2								
3											3								
4											4								
5											5								
Working Capital																			
6	Auto Loan		X					23,914			6								
7	The Private Bank		X	Line of Credit				1,350,445		46,387	7								
8											8								
9	TOTAL Facility Related					\$	\$ 9,933,819			\$ 412,827	9								
B. Non-Facility Related*																			
10	Interest - Insurance Policies		X							2,433	10								
11	Interest Income		X							(1,449)	11								
12	Interest Income - Bldg Co		X							(31)	12								
13	See Supplemental Schedule									10,043	13								
14	TOTAL Non-Facility Related					\$	\$			\$ 10,996	14								
15	TOTALS (line 9+line14)					\$	\$ 9,933,819			\$ 423,823	15								

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

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

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

Facility Name & ID Number

Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	TOTAL Long-Term									7										
Working Capital																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	TOTAL Working Capital									14										
B. Non-Facility Related*																				
15	Allocated from Aperion Care		X							7,211	15									
16	Allocated from Aperion Consulting		X							32	16									
17	Allocated from 8131 N. Monticello LLC		X							2,800	17									
18											18									
19											19									
20	TOTAL Non-Facility Related									10,043	20									

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2014 report.		\$	150,000		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.)		\$	160,280		2
3. Under or (over) accrual (line 2 minus line 1).		\$	10,280		3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	156,702		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	166,982		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	121,488	8	FOR BHF USE ONLY	
	2011	126,617	9	13	FROM R. E. TAX STATEMENT FOR 2014 \$
	2012	139,234	10	14	PLUS APPEAL COST FROM LINE 5 \$
	2013	148,572	11	15	LESS REFUND FROM LINE 6 \$
	2014	156,702	12	16	AMOUNT TO USE FOR RATE CALCULATION \$
2015 Accrual = 2015 Real Estate Tax Expense					
Allocated from 8131 N. Monticello LLC: \$3,578					

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.

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Wilmington, Llc 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 2014 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 2014.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>03-17-36-300-010-0000</u>	<u>Long Term Care Facility</u>	\$ <u>156,701.56</u>	\$ <u>156,701.56</u>
2. <u>10-23-325-045-0000</u>	<u>Home Office Allocation</u>	\$ <u>56,594.65</u>	\$ <u>3,587.44</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>213,296.21</u>	\$ <u>160,289.00</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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506 Report Period Beginning:

01/01/15 Ending:

12/31/15

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	2	3	4	
	Use	Square Feet	Year Acquired	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 LLC</u>			<u>5,627</u>	<u>2</u>
3	TOTALS	40,500		\$ 150,627	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	171	1993	1974	\$ 2,363,000	\$ 298,531	35	\$ 67,514	\$ (231,017)	\$ 1,548,212	4
5										5
6										6
7										7
8										8
	Improvement Type**									
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	132,562	11
12	Various	1996		94,458		20	4,723	4,723	94,458	12
13	Various	1997		13,974		20	699	699	13,276	13
14	Various	1998		13,694		20	685	685	12,325	14
15	Various	1999		29,626		20	1,481	1,481	25,182	15
16	Various	2000		68,597		20	3,590	3,590	57,438	16
17	Various	2001		4,657		20	233	233	3,493	17
18	Various	2002		1,466		20	73	73	1,026	18
19	Various	2003		39,219		20	3,364	3,364	43,727	19
20	Various	2004		64,165		20	3,048	3,048	36,579	20
21	Various	2005		26,783		20	1,339	1,339	14,730	21
22	Various	2006		30,982		20	1,549	1,549	15,489	22
23	Various	2007		34,801		20	1,740	1,740	15,661	23
24	Various	2009		7,900		20	395	395	2,765	24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending:

12/31/15

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		2,531,359			126,568	126,568	234,243	67
68		69,363	3,812		2,402	(1,410)	12,760	68
69			70,825			(70,825)		69
70		\$ 5,720,460	\$ 373,168		\$ 225,715	\$ (147,453)	\$ 2,464,092	70

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

Facility Name & ID Number Aperion Care Wilmington, Llc# 0052506

Report Period Beginning:

01/01/15

Ending:

12/31/15**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 12A, Carried Forward		\$ 5,720,460	\$ 373,168		\$ 225,715	\$ (147,453)	\$ 2,464,092	1
2	Security System - New Camera & Installation	2013	14,787		20	1,479	1,479	3,327	2
3	Installation Of Cat5E Cable For Data & Voice	2013	11,195		20	1,120	1,120	2,519	3
4	New 7' X 10' Overall Aluminum Sign	2014	5,420		20	361	361	542	4
5	Framing & Drywall, Vinyl Floor, Millwork Labor, Tile Labor, Plu	2014	148,500		20	7,425	7,425	11,756	5
6	Solutions Cleaning Services Post-Construction Cleaning	2014	3,575		20	179	179	283	6
7	Abatement Of Acm Vinyl Tile & Mastic In Nw Resident Wing	2014	20,200		20	1,010	1,010	1,852	7
8	Alpha Adjusting Company Adjusting Fee, Building - Building Los	2014	20,096		20	1,005	1,005	1,591	8
9	Insurance Check For Building Losses	2014	(200,957)		20	(10,048)	(10,048)	(15,909)	9
10	Ec2 Inc. Prv, Mold Sample, Travel	2014	2,860		20	143	143	238	10
11	Dg Tell Cable Installation, Wall Mount Rack	2014	4,616		20	231	231	385	11
12	Water Damage Demolition, Restoration, Service & Remodel In Th	2014	81,290		20	4,064	4,064	6,435	12
13	Cubicle Track	2014	3,129		20	626	626	1,095	13
14	Thermostat Mixing Valve To Hot Water System	2014	4,875		20	244	244	447	14
15	Alpha Adjusting Co. Inc. Adj. For Insurance Proceeds	2014	1,635		20	82	82	150	15
16	Insurance Check For Building Losses	2014	(50,000)		20	(2,500)	(2,500)	(3,958)	16
17	Compressor Repair	2014	4,964		20	248	248	269	17
18	Water Heater	2014	6,005		20	300	300	601	18
19	Window Treatments, Roller Shades, Cubicle Curtains	2014	21,448		20	1,072	1,072	1,519	19
20	Alpha Adjusting Company Adjusting Fee - Building Loss	2014	5,000		20	750	750	1,375	20
21	New Bath/Shower Rm Electric Heating Installed	2015	4,240		20	424	424	424	21
22	Remove Pvs Floor Drain In Kitchen, Install New Cleanout & Dra	2015	5,950		20	496	496	496	22
23	Electrical Work:Life Saftey Receptacles,Transformer,125Amp Pa	2015	15,869		20	1,322	1,322	1,322	23
24	Paving Work:Removal & 4' Replacement; 1.5" Resurfacing	2015	52,620		20	3,947	3,947	3,947	24
25	Cubicle Curtains,Track,Window Treatments	2015	24,215		20	1,816	1,816	1,816	25
26	Heat Exchanger And Defective Compressor	2015	7,500		20	437	437	437	26
27	New Vs2 Fire Alarm System	2015	23,901		20	1,431	1,431	1,431	27
28	Resident Rm Bathroom - Flooring	2015	4,666		20	39	39	39	28
29	Power Opener Replacment	2015	3,130		20	26	26	26	29
30	Fridge Roof	2015	8,035		20	67	67	67	30
31	Dining/Resident Rm/Corridors - Cove Base,Flooring,Tiling	2015	134,459		20	6,723	6,723	6,723	31
32	Dining Room/Therapy Room/Office	2015			20				32
33	Ceiling,Lights,Wallcoverings,Cove Base,Signage,Tiling	2015	44,992		20	2,250	2,250	2,250	33
34	TOTAL (lines 1 thru 33)		\$ 6,158,675	\$ 373,168		\$ 252,483	\$ (120,685)	\$ 2,497,586	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		\$ 6,158,675	\$ 373,168		\$ 252,483	\$ (120,685)	\$ 2,497,586	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)	\$ 6,158,675	\$ 373,168		\$ 252,483	\$ (120,685)	\$ 2,497,586	34

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

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending:

12/31/15

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		\$ 6,158,675	\$ 373,168		\$ 252,483	\$ (120,685)	\$ 2,497,586	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		\$ 6,158,675	\$ 373,168		\$ 252,483	\$ (120,685)	\$ 2,497,586	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		\$ 6,158,675	\$ 373,168		\$ 252,483	\$ (120,685)	\$ 2,497,586	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)	\$ 6,158,675	\$ 373,168		\$ 252,483	\$ (120,685)	\$ 2,497,586	34

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

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	Building Company		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Plumbing System Repair	2014	24,700		20	1,235	1,235	2,470	9
10	18 New Wooden Doors	2014	9,067		20	453	453	906	10
11	Furnish and Install New 25 KW Kohler Generator	2014	20,487		20	1,024	1,024	2,048	11
12	Water Softener	2014	10,196		20	510	510	1,020	12
13	Facility Renovation: new water service,asphalt patching,lighting	2015	2,089,059		20	104,453	104,453	208,906	13
14	interior demo,millwork,roofing,painting,plumbing,fire protection								14
15	Resident/Dining/Therapy Rm/Corridors - cove base/flooring/tile	2015	165,514		20	8,276	8,276	8,276	15
16	Lobby/Conf Rm/Guest Bath/Dining Rms/Corridor/Therapy Rm/								16
17	Tiling/millwork base/wallcovering/light fixtures/windows/stations	2015	212,336		20	10,617	10,617	10,617	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,531,359	\$		\$ 126,568	\$ 126,568	\$ 234,243	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,531,359	\$		\$ 126,568	\$ 126,568	\$ 234,243	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		\$ 2,531,359	\$		\$ 126,568	\$ 126,568	\$ 234,243	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010	43,725	1,300	35	1,121	(179)	6,119	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from 8131 N. Monticello	2010	19,586	2,327	20	979	(1,348)	5,424	9
10	Allocated from 8131 N. Monticello	2013	3,407		20	170	170	511	10
11									11
12	Allocated from Aperion Care	2010	1,884	151	20	94	(57)	565	12
13	Allocated from Aperion Care	2012	534	21	20	27	6	107	13
14	Allocated from Aperion Care	2013	227	13	20	11	(2)	34	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)		\$ 69,363	\$ 3,812		\$ 2,402	\$ (1,410)	\$ 12,760	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		\$ 69,363	\$ 3,812		\$ 2,402	\$ (1,410)	\$ 12,760	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)	\$ 69,363	\$ 3,812		\$ 2,402	\$ (1,410)	\$ 12,760	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	\$ 172,758	\$ 270	\$ 32,815	\$ 32,545	10	\$ 57,320	71
72	Current Year Purchases	114,832	303	11,050	10,747	10	11,050	72
73	Fully Depreciated Assets	1,038,561				10	1,038,561	73
74								74
75	TOTALS	\$ 1,326,150	\$ 573	\$ 43,865	\$ 43,292		\$ 1,106,932	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		See Attached		\$ 81,256	\$ 357	\$ 14,178	\$ 13,821	5	\$ 42,796	76
77										77
78										78
79										79
80	TOTALS			\$ 81,256	\$ 357	\$ 14,178	\$ 13,821		\$ 42,796	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 7,716,708	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 374,098	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 310,526	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (63,572)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,647,314	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	Shower Rm - Demo/Electrical	\$ 70,000	92
93			93
94			94
95		\$ 70,000	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	<u>Allocated from 8131 N. Monticello LLC</u>				<u>986</u>			5
6								6
7	TOTAL				\$ <u>986</u>			7

**

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: \$ 18,277 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Aperion Care</u>		\$	\$ <u>4,810</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>794</u>	18
19					19
20					20
21	TOTAL		\$	\$ <u>5,604</u>	21

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. /2016 \$ _____

13. /2017 \$ _____

14. /2018 \$ _____

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5	6	7	8		
			Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)						Total Cost (Col. 3 + 5 + 6)
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	183,993	\$			\$	183,993	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				28,594					28,594	2	
3	Licensed Recreational Therapist		hrs										3	
4	Licensed Physical Therapist	39 - 03	hrs				146,768					146,768	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						136,072			136,072	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>						7,849		8,014			15,863	13	
14	TOTAL			\$		\$	367,204	\$	144,086		\$	511,290	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, Llc# 0052506Report Period Beginning: 01/01/15

Ending:

12/31/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 1,500	\$ 1,500	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,871,966	1,871,966	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	223,106	223,106	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		160,000	8
9	Other(specify):	216,325	216,325	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,312,897	\$ 2,472,897	10
B. Long-Term Assets				
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	482,776	2,651,058	15
16	Equipment, at Historical Cost	198,215	563,270	16
17	Accumulated Depreciation (book methods)	(120,005)	(620,756)	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):	838,234	3,462,273	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,399,220	\$ 9,620,345	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,712,117	\$ 12,093,242	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 838,938	\$ 844,603	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,374,359	1,374,359	29
30	Accrued Salaries Payable	163,772	163,772	30
31	Accrued Taxes Payable (excluding real estate taxes)	3,294	3,294	31
32	Accrued Real Estate Taxes(Sch.IX-B)		156,702	32
33	Accrued Interest Payable	(663)	32,461	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Attached Schedule	97,269	102,269	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,476,969	\$ 2,677,460	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable		8,559,460	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 8,559,460	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,476,969	\$ 11,236,920	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,235,148	\$ 856,322	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,712,117	\$ 12,093,242	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 502,144	1
2	Restatements (describe):		2
3	Rounding	6	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 502,150	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,382,998	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(650,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 732,998	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,235,148	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperia Care Wilmington, Llc

0052506

Report Period Beginning: 01/01/15

Ending:

12/31/15

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 9,222,908	1
2	Discounts and Allowances for all Levels	135,033	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,357,941	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	718,886	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 718,886	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	6,493	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	742	19
20	Radiology and X-Ray	159	20
21	Other Medical Services	1,203	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 8,597	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	1,449	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,449	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,086,873	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,262,962	31
32	Health Care	3,003,891	32
33	General Administration	2,067,457	33
B. Capital Expense			
34	Ownership	983,199	34
C. Ancillary Expense			
35	Special Cost Centers	963,439	35
36	Provider Participation Fee	422,927	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,703,875	40
41	Income before Income Taxes (line 30 minus line 40)**	1,382,998	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,382,998	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 6,330,959	44
45	Private Pay - Net Inpatient Revenue	725,235	45
46	Medicare - Net Inpatient Revenue	1,867,581	46
47	Other-(specify) <u>Insurance</u>	434,166	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,357,941	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, Llc

0052506

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,862	3,111	\$ 126,004	\$ 40.50	1
2	Assistant Director of Nursing	1,876	2,396	73,432	30.65	2
3	Registered Nurses	18,668	20,130	493,472	24.51	3
4	Licensed Practical Nurses	25,712	28,832	672,420	23.32	4
5	CNAs & Orderlies	68,644	73,405	864,230	11.77	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,992	6,755	120,467	17.83	8
9	Activity Director	1,984	2,160	34,031	15.76	9
10	Activity Assistants	13,141	14,300	134,158	9.38	10
11	Social Service Workers	10,079	11,324	180,624	15.95	11
12	Dietician					12
13	Food Service Supervisor	2,071	2,306	42,087	18.25	13
14	Head Cook	6,290	6,759	73,797	10.92	14
15	Cook Helpers/Assistants	11,048	12,334	147,848	11.99	15
16	Dishwashers					16
17	Maintenance Workers	6,678	7,265	98,726	13.59	17
18	Housekeepers	7,400	8,043	92,494	11.50	18
19	Laundry	5,851	6,508	74,847	11.50	19
20	Administrator	2,760	3,056	124,591	40.77	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	166	181	3,853	21.29	23
24	Clerical	8,874	9,646	138,743	14.38	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	1,884	2,173	26,119	12.02	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	1,848	2,000	19,344	9.67	33
34	TOTAL (lines 1 - 33)	203,828	222,684	\$ 3,541,287 *	\$ 15.90	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	477	\$ 25,330	01-03	35
36	Medical Director	Monthly	27,500	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	827	61,800	10-03	38
39	Pharmacist Consultant	Monthly	13,602	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	4	240	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	38	2,275	11-03	44
45	Social Service Consultant	91	5,655	12-03	45
46	Other(specify) <u>Psychiatric Consult</u>	Monthly	17,250	12-03	46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,437	\$ 153,652		49

C. CONTRACT NURSES

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

Facility Name & ID Number Aperion Care Wilmington, Llc# 0052506

Report Period Beginning:

01/01/15

Ending:

12/31/15**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. IL Council on LTC \$28,454
- (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. \$ 10,060 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 422,927
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. \$ 45 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.