

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506 Report Period Beginning: 01/01/17 Ending: 12/31/17

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	80	Skilled (SNF)	80	29,200	1
2		Skilled Pediatric (SNF/PED)			2
3	91	Intermediate (ICF)	91	33,215	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	171	TOTALS	171	62,415	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	224	76	16,905	17,205	8
9	SNF/PED					9
10	ICF	6,810	2,051	32,683	41,544	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,034	2,127	49,588	58,749	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.13%

D. How many bed reserve days during this year were paid by the Department? None (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES NO

I. On what date did you start providing long term care at this location?
Date started 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 3,963

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number Aperion Care Wilmington, Llc # 0052506 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	268,326	23,747	29,330	321,403		321,403	(13,907)	307,496		1
2	Food Purchase		353,445		353,445		353,445	(8)	353,437		2
3	Housekeeping		8,820	241,577	250,397		250,397		250,397		3
4	Laundry	19,410	2,214	141,055	162,679		162,679	(9,055)	153,624		4
5	Heat and Other Utilities			136,474	136,474		136,474	(4,434)	132,040		5
6	Maintenance	67,158	21,209	74,171	162,538		162,538	437	162,975		6
7	Other (specify):*							5,240	5,240		7
8	TOTAL General Services	354,894	409,435	622,607	1,386,936		1,386,936	(21,726)	1,365,210		8
	B. Health Care and Programs										
9	Medical Director			12,500	12,500		12,500		12,500		9
10	Nursing and Medical Records	2,278,662	123,221	97,864	2,499,747		2,499,747	(8,020)	2,491,727		10
10a	Therapy	128,837		130	128,967		128,967		128,967		10a
11	Activities	185,856	10,437	3,627	199,920		199,920		199,920		11
12	Social Services	314,293		14,631	328,924		328,924		328,924		12
13	CNA Training										13
14	Program Transportation			5,909	5,909		5,909		5,909		14
15	Other (specify):*							7,843	7,843		15
16	TOTAL Health Care and Programs	2,907,648	133,658	134,661	3,175,967		3,175,967	(177)	3,175,790		16
	C. General Administration										
17	Administrative	122,227		550,299	672,526		672,526	(475,270)	197,256		17
18	Directors Fees										18
19	Professional Services			511,276	511,276	(265)	511,011	(326,183)	184,828		19
20	Dues, Fees, Subscriptions & Promotions			129,349	129,349		129,349	(81,357)	47,992		20
21	Clerical & General Office Expenses	142,661	5,675	300,839	449,175		449,175	(34,997)	414,178		21
22	Employee Benefits & Payroll Taxes			581,496	581,496		581,496		581,496		22
23	Inservice Training & Education										23
24	Travel and Seminar			11,384	11,384		11,384	3,465	14,849		24
25	Other Admin. Staff Transportation			1,385	1,385		1,385	4,155	5,540		25
26	Insurance-Prop.Liab.Malpractice			150,158	150,158		150,158	3,144	153,302		26
27	Other (specify):*							26,387	26,387		27
28	TOTAL General Administration	264,888	5,675	2,236,186	2,506,749	(265)	2,506,484	(880,655)	1,625,828		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,527,430	548,768	2,993,454	7,069,652	(265)	7,069,387	(902,559)	6,166,828		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:

01/01/17

Ending:

12/31/17

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			143,376	143,376		143,376	202,661	346,037			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			89,949	89,949		89,949	646,785	736,734			32
33	Real Estate Taxes			157,247	157,247	265	157,512	2,234	159,746			33
34	Rent-Facility & Grounds			1,012,000	1,012,000		1,012,000	(1,012,000)				34
35	Rent-Equipment & Vehicles			13,619	13,619		13,619	7,080	20,699			35
36	Other (specify):*			10,552	10,552		10,552	(10,552)				36
37	TOTAL Ownership			1,426,743	1,426,743	265	1,427,008	(163,792)	1,263,217			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		169,196	586,421	755,617		755,617	(22,620)	732,997			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			422,065	422,065		422,065		422,065			42
43	Other (specify):*			29,178	29,178		29,178	(29,178)				43
44	TOTAL Special Cost Centers		169,196	1,037,664	1,206,860		1,206,860	(51,798)	1,155,062			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,527,430	717,964	5,457,861	9,703,255		9,703,255	(1,118,149)	8,585,106			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:

01/01/17

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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	(6,128)	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	(191,790)	30		9
10	Interest and Other Investment Income	(33,350)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(128)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(5,914)	21		19
20	Contributions	(82,979)	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	(235,927)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(7,322)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(125,986)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (689,524)		\$	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)	(428,625)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (428,625)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,118,149)		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

Report Period Beginning: 01/01/17

Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing & Promotion	\$ (27,903)	43	1
2	Bank Charges	(4,746)	21	2
3	Theft & Damage Loss	(116)	21	3
4	Amortization	(10,552)	36	4
5	Website	(128)	21	5
6	Non-allowable Professional	(1,321)	19	6
7	Additional R&M	3,558	06	7
8	Building Company - Amortization	(35,239)	36	8
9	Building Company - Licenses & Fees	(589)	20	9
10	Building Company - Accounting/Bookkeeping Fees	(13,025)	19	10
11	Building Company - Legal Fees	(55)	19	11
12	PAC Dues		20	12
13	Non-Allowable Legal	(540)	19	13
14	Non-Allowable Seminar	(144)	24	14
15	PAC Dues	(11,413)	20	15
16	Non-Allowable professional fees	(5,129)	19	16
17	Administrator wages	(18,645)	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	(125,986)		49

Aperion Care Wilmington, Llc

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 Ending: 01/01/17
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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:01/01/17

Ending:

12/31/17

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				(13,907)								(13,907)	1
2	Food Purchase	(128)		115		5							(8)	2
3	Housekeeping													3
4	Laundry									(9,055)			(9,055)	4
5	Heat and Other Utilities	(6,128)		(20)			1,714						(4,434)	5
6	Maintenance	3,558		1,739	(8,305)		3,445						437	6
7	Other (specify):*			72	4,638		530						5,240	7
8	TOTAL General Services	(2,698)		1,906	(17,574)	5	5,690			(9,055)			(21,726)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			13,164	(21,184)								(8,020)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			665	7,178								7,843	15
16	TOTAL Health Care and Programs			13,829	(14,006)								(177)	16
	C. General Administration													
17	Administrative	(18,645)		(461,192)		4,567							(475,270)	17
18	Directors Fees													18
19	Professional Services	(20,070)	13,080	(108,623)	(4,958)	(212,535)	12,100		(5,177)				(326,183)	19
20	Fees, Subscriptions & Promotions	(94,981)	589	8,781	3,334	899	21						(81,357)	20
21	Clerical & General Office Expenses	(254,153)		62,571	11,924	141,651	3,010						(34,997)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(144)		2,128	1,239	242							3,465	24
25	Other Admin. Staff Transportation			1,674	2,365	116							4,155	25
26	Insurance-Prop.Liab.Malpractice			3,144									3,144	26
27	Other (specify):*			7,237	1,585	17,565							26,387	27
28	TOTAL General Administration	(387,992)	13,669	(484,279)	15,489	(47,495)	15,131		(5,177)				(880,655)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(390,690)	13,669	(468,544)	(16,092)	(47,490)	20,820		(5,177)	(9,055)			(902,559)	29

STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	(191,790)	367,303	2,277	408	502	23,961						202,661	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(33,350)	668,893	5,814	27	(706)	6,107						646,785	32
33	Real Estate Taxes		(1)				2,235						2,234	33
34	Rent-Facility & Grounds		(984,000)				(28,000)						(1,012,000)	34
35	Rent-Equipment & Vehicles			4,427	648	605	1,400						7,080	35
36	Other (specify):*	(45,791)	35,239										(10,552)	36
37	TOTAL Ownership	(270,931)	87,434	12,518	1,083	401	5,703						(163,792)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(22,620)					(22,620)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(27,903)			(1,275)								(29,178)	43
44	TOTAL Special Cost Centers	(27,903)			(1,275)			(22,620)					(51,798)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(689,524)	101,103	(456,026)	(16,284)	(47,089)	26,524	(22,620)	(5,177)	(9,055)			(1,118,149)	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 984,000	555 W. Kahler, LLC	100.00%	\$	(984,000)	1
2	V	32 Interest	15	555 W. Kahler, LLC	100.00%	668,908	668,893	2
3	V	36 Amortization		555 W. Kahler, LLC	100.00%	35,239	35,239	3
4	V	20 Licenses & Permits		555 W. Kahler, LLC	100.00%	589	589	4
5	V	19 Accounting Fees		555 W. Kahler, LLC	100.00%	8,025	8,025	5
6	V	19 Bookkeeping Fees		555 W. Kahler, LLC	100.00%	5,000	5,000	6
7	V	33 Real Estate Tax	157,247	555 W. Kahler, LLC	100.00%	165,671	8,424	7
8	V	33 Real Estate - PY	8,425	555 W. Kahler, LLC	100.00%		(8,425)	8
9	V	30 Depreciation		555 W. Kahler, LLC	100.00%	367,303	367,303	9
10	V	19 Legal Fees				55	55	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,149,687			\$ 1,250,790	\$ * 101,103	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	2	FOOD	APERION CARE, INC.	100.00%	\$ 115	\$ 115
16	V	5	UTILITIES	APERION CARE, INC.	100.00%	(20)	(20)
17	V	6	MAINTENANCE SALARY	APERION CARE, INC.	100.00%	1,428	1,428
18	V	6	REPAIRS & MAINTENANCE	APERION CARE, INC.	100.00%	311	311
19	V	7	EMP. BEN.-GEN. SERV. & DIETARY	APERION CARE, INC.	100.00%	72	72
20	V	10	SALARY- NURSE	APERION CARE, INC.	100.00%	13,164	13,164
21	V	15	PAYROLL TAXES/GROUP INSURANCE	APERION CARE, INC.	100.00%	665	665
22	V	17	ADMINISTRATIVE SALARIES	APERION CARE, INC.	100.00%	78,491	78,491
23	V	17	MANAGEMENT FEES	APERION CARE, INC.	100.00%	10,616	10,616
24	V	19	PROFESSIONAL FEES	APERION CARE, INC.	100.00%	6,940	6,940
25	V	20	FEES, SUBSCRIPTIONS	APERION CARE, INC.	100.00%	8,781	8,781
26	V	21	CLERICAL SALARY	APERION CARE, INC.	100.00%	60,368	60,368
27	V	21	CLERICAL & GENERAL	APERION CARE, INC.	100.00%	2,203	2,203
28	V	24	SEMINARS	APERION CARE, INC.	100.00%	2,128	2,128
29	V	25	AUTO AND TRAVEL	APERION CARE, INC.	100.00%	1,674	1,674
30	V	26	INSURANCE	APERION CARE, INC.	100.00%	3,144	3,144
31	V	27	EMP. BEN.-GEN. ADMIN.	APERION CARE, INC.	100.00%	7,237	7,237
32	V	30	DEPRECIATION	APERION CARE, INC.	100.00%	2,277	2,277
33	V	32	INTEREST	APERION CARE, INC.	100.00%	5,814	5,814
34	V	35	AUTO LEASE	APERION CARE, INC.	100.00%	4,390	4,390
35	V	35	EQUIPMENT RENTAL	APERION CARE, INC.	100.00%	38	38
36	V	17	MANAGEMENT FEE	APERION CARE, INC.	100.00%		(550,299)
37	V	19	HOME OFFICE	APERION CARE, INC.	100.00%		(115,563)
38	V						
39	Total		\$ 665,862			\$ 209,835	\$ * (456,026)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1		APERION CONSULTING, LLC	100.00%	\$ 15,423	\$ 15,423
16	V	6		APERION CONSULTING, LLC	100.00%	17,286	17,286
17	V	6		APERION CONSULTING, LLC	100.00%	9	9
18	V	7		APERION CONSULTING, LLC	100.00%	4,638	4,638
19	V	10		APERION CONSULTING, LLC	100.00%	63,428	63,428
20	V	15		APERION CONSULTING, LLC	100.00%	7,178	7,178
21	V	19		APERION CONSULTING, LLC	100.00%	2,242	2,242
22	V	20		APERION CONSULTING, LLC	100.00%	3,334	3,334
23	V	21		APERION CONSULTING, LLC	100.00%	11,924	11,924
24	V	24		APERION CONSULTING, LLC	100.00%	1,239	1,239
25	V	25		APERION CONSULTING, LLC	100.00%	2,365	2,365
26	V	27		APERION CONSULTING, LLC	100.00%	1,585	1,585
27	V	30		APERION CONSULTING, LLC	100.00%	408	408
28	V	32		APERION CONSULTING, LLC	100.00%	27	27
29	V	35		APERION CONSULTING, LLC	100.00%	648	648
30	V						
31	V						
32	V						
33	V						
34	V	10	84,613	APERION CONSULTING, LLC	100.00%		(84,613)
35	V	01	29,330	APERION CONSULTING, LLC	100.00%		(29,330)
36	V	06	25,600	APERION CONSULTING, LLC	100.00%		(25,600)
37	V	19	7,200	APERION CONSULTING, LLC	100.00%		(7,200)
38	V	43	1,275	APERION CONSULTING, LLC	100.00%		(1,275)
39	Total		\$ 148,018			\$ 131,734	\$ * (16,284)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2	FOOD	APERION FINANCIAL, LLC	100.00%	\$ 5	\$	5	15
16	V	17	ADMINISTRATIVE	APERION FINANCIAL, LLC	100.00%	4,567		4,567	16
17	V	19	PROFESSIONAL FEES	APERION FINANCIAL, LLC	100.00%	2,082		2,082	17
18	V	20	FEES, SUBSCRIPTIONS	APERION FINANCIAL, LLC	100.00%	899		899	18
19	V	21	CLERICAL & GENERAL	APERION FINANCIAL, LLC	100.00%	141,651		141,651	19
20	V	24	SEMINARS	APERION FINANCIAL, LLC	100.00%	242		242	20
21	V	25	AUTO AND TRAVEL	APERION FINANCIAL, LLC	100.00%	116		116	21
22	V	27	EMP. BEN.-GEN. ADMIN.	APERION FINANCIAL, LLC	100.00%	17,565		17,565	22
23	V	30	DEPRECIATION	APERION FINANCIAL, LLC	100.00%	502		502	23
24	V	32	INTEREST	APERION FINANCIAL, LLC	100.00%	(706)		(706)	24
25	V	35	EQUIPMENT RENTAL	APERION FINANCIAL, LLC	100.00%	605		605	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V	19	HOME OFFICE EXPENSE	APERION FINANCIAL, LLC	100.00%			(214,617)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 214,617			\$ 167,527	\$ *	(47,089)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	CHASE OFFICE,LLC	100.00%	\$ 1,714	\$	1,714	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		3,445		3,445	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		530		530	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		12,100		12,100	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		21		21	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		3,010		3,010	20
21	V	26 INSURANCE		CHASE OFFICE,LLC					21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		23,961		23,961	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		6,107		6,107	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		2,235		2,235	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		1,400		1,400	25
26	V	34 RENTAL INCOME	28,000	CHASE OFFICE,LLC				(28,000)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 28,000			\$ 54,524	\$ *	26,524	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 THERAPY SERVICES	\$ 561,305	RENEWAL REHAB	100.00%	\$ 538,685	\$ (22,620)
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		\$ 561,305			\$ 538,685	\$ * (22,620)

* 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	\$ 21,570	PROPAY HR LLC	24.00%	\$ 16,393	\$ (5,177)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 21,570			\$ 16,393	\$ * (5,177)

* 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	04 Laundry Services	\$ 141,055	EcoBrite Linen		\$ 132,000	\$ (9,055)
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		\$ 141,055			\$ 132,000	\$ * (9,055)

* 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 Bloomington	Bloomington	555 W. KAHLER, LLC	WILMINGTON	BUILDING COMPANY	1
2	The Rajchenbach Family Trust	16.6700%	Aperion Care Bridgeport	Bridgeport	Interbuild Construction	Chicago	Bldg Improvements	2
3	Rita Lipshitz	16.6600%	Aperion Care Burbank	Burbank	Chase Office, LLC	LIncolnwood	Home Office, Building Co.	3
4	Delcaration of Trust Yosef Meystel	24.0000%	Aperion Care Chicago Heights	Chicago Heights	Propay	Evanston	Payroll Services	4
5	David A. Berkowitz Revocable Trust	24.0000%	Aperion Care Demotte	Demotte,IN	Renewal Rehab	Skokie	Therapy Services	5
6	Steven Turofsky	1.0000%	Aperion Care Dolton	Dolton	Aperion Care, Inc.	Skokie	Corporate Manager	6
7	Fredrick S. Frankel	1.0000%	Aperion Care Elgin	Elgin	Aperion Consulting, Inc.	Skokie	Consulting Co.	7
8			Aperion Care Evanston	Evanston	Aperion Financial, Inc.	Skokie	Bookkeeping	8
9			Aperion Care Forest Park	Forest Park	Eco-Brite	Skokie	Laundry	9
10			Aperion Care Plum Grove	Palatine	Pointe Group Care, LLC	Boston, MA	Bookkeeping	10
11			Aperion Care Galesburg	Galesburg	Pointe Property, LLC	Boston, MA	Property Management	11
12			Aperion Care Hidden Lake	St. Louis, MO	Aperion Estates Peru	Peru, IN	ALF	12
13			Aperion Care Highwood	Highwood	Aperion Care Demotte	Demotte, IN	ALF	13
14			Aperion Care International	Chicago	Aperion Care Hidden Lake	St. Louis, MO	ALF	14
15			Aperion Care Jacksonville	Jacksonville	Aperion Care Hidden Lake	St. Louis, MO	ILF	15
16			Aperion Care Kokomo	Kokomo, IN	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	16
17			Aperion Care Litchfield	Litchfield	San Antonio Property, LLC	San Antonio, TX	Building Co.	17
18			Aperion Care Midlothian	Midlothian	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	18
19			Aperion Care Moline	East Moline				19
20			Aperion Care Oak Lawn	Oak Lawn				20
21			Aperion Care Peru	Peru, IN				21
22			Aperion Care Spring Valley	Spring Valley				22
23			Aperion Care Springfield	Springfield				23
24			Aperion Care St. Elmo	St. Elmo				24
25			Aperion Care Tolleston Park	Gary, IN				25
26			Aperion Care Toluca	Toluca				26
27			Aperion Care Valparaiso	Valparaiso, IN				27
28			Burgin Manor	Olney				28
29			The Arbors at Michigan City	Michigan City, IN				29
30			Aperion Care Cairo	Cairo				30

Facility Name & ID Number Aperion Care Wilmington, Llc # 0052506 Report Period Beginning: 01/01/17 Ending: 12/31/17

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative		See Attached	2.1	5.25%	Alloc Salary	\$ 10,616	17-7	1
2	Jay Meystel	Relative	Administrative		See Attached	1.1	2.75%	Alloc Salary	1,534	17-7	2
3	Joel Meystel	Relative	Clerical		See Attached	1.1	5.50%	Alloc Salary	402	21-7	3
4	Cynthia Meystel	Relative	Clerical		See Attached	0.2	5.98%	Alloc Salary	1,498	21-7	4
5											5
6	David Berkowitz	Relative	Administrative		See Attached	2.1	5.25%	Alloc Salary	10,616	17-7	6
7	Fred Frankel	Owner	Administrative	1.00%	See Attached	2.1	5.25%	Alloc Salary	9,736	17-7	7
8	Steve Turofsky	Owner	Administrative	1.00%	See Attached	2.1	5.25%	Alloc Salary	10,616	17-7	8
9	Nosson Factor	Relative	Clerical		See Attached	1.7	5.17%	Alloc Salary	3,642	21-7	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	\$ 48,660		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:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization APERION CARE, INC.
 Street Address 4655 W CHASE AVENUE
 City / State / Zip Code LINCOLNWOOD, ILLINOIS 60712
 Phone Number (847) 262-8300
 Fax Number (

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,106,839	47	\$ 2,158	\$ 58,749	\$ 115	1
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	58,749	(20)	2
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	58,749	1,428	3
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	58,749	311	4
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	58,749	72	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	58,749	13,164	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	58,749	665	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	58,749	78,491	8
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	58,749	10,616	9
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	58,749	6,940	10
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	58,749	8,781	11
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	58,749	60,368	12
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	58,749	2,203	13
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	58,749	2,128	14
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	58,749	1,674	15
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	58,749	3,144	16
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	58,749	7,237	17
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	58,749	2,277	18
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	58,749	5,814	19
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	58,749	4,390	20
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	58,749	38	21
22									22
23									23
24									24
25	TOTALS					\$ 3,953,315	\$ 2,891,038	\$ 209,835	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETITIAN SALARY	PATIENT DAYS	1,106,839	47	\$ 290,566	\$ 290,566	58,749	\$ 15,423	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	325,675	58,749	17,286	2
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162		58,749	9	3
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378		58,749	4,638	4
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	1,194,994	58,749	63,428	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233		58,749	7,178	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241		58,749	2,242	7
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820		58,749	3,334	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	200,283	58,749	11,924	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340		58,749	1,239	10
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550		58,749	2,365	11
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866		58,749	1,585	12
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685		58,749	408	13
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508		58,749	27	14
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204		58,749	648	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 2,481,871	\$ 2,011,519		\$ 131,734	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	2	FOOD	ACTUAL CENSUS	1,106,839	47	\$ 92	\$ 58,749	\$ 5	1	
2	17	ADMINISTRATIVE	ACTUAL CENSUS	1,106,839	47	86,036	86,036	58,749	4,567	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	39,233	58,749	2,082	3	
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	16,932	58,749	899	4	
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	2,668,725	2,630,420	58,749	141,651	5
6	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	4,567	58,749	242	6	
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	2,179	58,749	116	7	
8	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	330,931	58,749	17,565	8	
9	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	9,460	58,749	502	9	
10	32	INTEREST	ACTUAL CENSUS	1,106,839	47	(13,300)	58,749	(706)	10	
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	11,395	58,749	605	11	
12									12	
13									13	
14									14	
15									15	
16									16	
17									17	
18									18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 3,156,251	\$ 2,716,455	\$ 167,527	25	

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

CHASE OFFICE, LLC

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

(847) 262-3800

Fax Number

(

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	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	\$ 32,299	\$ 58,749	\$ 1,714	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	58,749	3,445	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	58,749	530	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	58,749	12,100	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	58,749	21	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	58,749	3,010	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		58,749		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	58,749	23,961	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	58,749	6,107	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	58,749	2,235	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	58,749	1,400	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,027,237	\$	\$ 54,524	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Renewal Rehab

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

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		\$	\$		\$ 538,685	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				\$	\$		\$ 538,685	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/17

Ending: 12/31/17

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		\$	\$		\$ 16,393	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 16,393	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

EcoBrite Linen

Street Address

3712 Jarvis Avenue

City / State / Zip Code

Skokie, IL 60076

Phone Number

(847) 582-4000

Fax Number

()

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	4	Laundry Services	Direct		\$	\$		\$ 132,000	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				\$	\$		\$ 132,000	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number

Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/17

Ending:

12/31/17

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	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			\$	\$ 12,300,000			\$	668,908						
2																		
3																		
4																		
5																		
Working Capital																		
6	The Private Bank		X	Line of Credit				1,882,496				86,305						
7																		
8																		
9	TOTAL Facility Related						\$	\$ 14,182,496			\$	755,213						
B. Non-Facility Related*																		
10	Interest - Insurance Policies		X									3,644						
11	Interest Income		X									(33,350)						
12	Interest Income - Bldg Co		X									(15)						
13	See Supplemental Schedule											11,242						
14	TOTAL Non-Facility Related						\$	\$			\$	(18,479)						
15	TOTALS (line 9+line14)						\$	\$ 14,182,496			\$	736,734						

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

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

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

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2016 report.		\$	160,065	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.)		\$	153,875	2
3. Under or (over) accrual (line 2 minus line 1).		\$	(6,190)	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	165,672	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.)		\$	265	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.		\$	159,747	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	139,234	8
	2013	148,572	9
	2014	156,702	10
	2015	156,743	11
	2016	151,640	12

2016 accrual = \$151,640 x 1.09 = \$165,672 (ROUNDED)

Allocated from Chase Office, LLC: \$2,235

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

NOTES:

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

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506 Report Period Beginning:

01/01/17 Ending:

12/31/17

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>Alloc from Chase Office LLC</u>			<u>3,296</u>	<u>2</u>
3	TOTALS	40,500		\$ 148,296	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	\$ 367,303	35	\$ 67,514	\$ (299,789)	\$ 1,683,241	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			126,250	11
12	Various	1996		94,458		20			94,458	12
13	Various	1997		13,974		20			13,974	13
14	Various	1998		13,694		20	684	684	13,694	14
15	Various	1999		29,626		20	1,481	1,481	28,144	15
16	Various	2000		68,597		20	3,590	3,590	64,618	16
17	Various	2001		4,657		20	233	233	3,959	17
18	Various	2002		1,466		20	73	73	1,172	18
19	Various	2003		39,219		20			39,219	19
20	Various	2004		64,165		20	3,048	3,048	42,675	20
21	Various	2005		26,783		20	1,339	1,339	17,408	21
22	Various	2006		30,982		20	1,549	1,549	18,587	22
23	Various	2007		34,801		20	1,740	1,740	19,141	23
24	Various	2009		7,900		20	395	395	3,555	24
25	Various	2013		25,982		20	2,598	2,598	11,042	25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		2,531,359			126,568	126,568	487,379	67
68		189,080			8,726	(3,802)	12,884	68
69						(143,376)		69
70		\$ 5,866,159	\$ 523,207		\$ 219,538	\$ (303,669)	\$ 2,881,566	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:

01/01/17

Ending:

12/31/17**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	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		\$ 5,866,159	\$ 523,207		\$ 219,538	\$ (303,669)	\$ 2,881,566	1
2	<u>New 7' X 10' Overall Aluminum Sign</u>	2014	5,420		20	361	361	1,265	2
3	<u>Framing & Drywall, Vinyl Floor, Millwork Labor, Tile Labor, Plu</u>	2014	148,500		20	7,425	7,425	26,606	3
4	<u>Solutions Cleaning Services Post-Construction Cleaning</u>	2014	3,575		20	179	179	641	4
5	<u>Abatement Of Acm Vinyl Tile & Mastic In Nw Resident Wing</u>	2014	20,200		20	1,010	1,010	3,872	5
6	<u>Alpha Adjusting Company Adjusting Fee, Building - Building Los</u>	2014	20,096		20	1,005	1,005	3,600	6
7	<u>Insurance Check For Building Losses</u>	2014	(200,957)		20	(10,048)	(10,048)	(36,005)	7
8	<u>Ec2 Inc. Prv, Mold Sample, Travel</u>	2014	2,860		20	143	143	524	8
9	<u>Dg Tell Cable Installation, Wall Mount Rack</u>	2014	4,616		20	231	231	846	9
10	<u>Water Damage Demolition, Restoration, Service & Remodel In Th</u>	2014	81,290		20	4,064	4,064	14,564	10
11	<u>Cubicle Track</u>	2014	3,129		20	626	626	2,347	11
12	<u>Thermostat Mixing Valve To Hot Water System</u>	2014	4,875		20	244	244	934	12
13	<u>Alpha Adjusting Co. Inc. Adj. For Insurance Proceeds</u>	2014	1,635		20	82	82	313	13
14	<u>Insurance Check For Building Losses</u>	2014	(50,000)		20	(2,500)	(2,500)	(8,958)	14
15	<u>Compressor Repair</u>	2014	4,964		20	248	248	765	15
16	<u>Water Heater</u>	2014	6,005		20	300	300	1,201	16
17	<u>Window Treatments, Roller Shades, Cubicle Curtains</u>	2014	21,448		20	1,072	1,072	3,664	17
18	<u>Alpha Adjusting Company Adjusting Fee - Building Loss</u>	2014	5,000		20	250	250	958	18
19	<u>New Bath/Shower Room Electric Heating Installed</u>	2015	4,240		20	424	424	1,272	19
20	<u>Remove Pvs Floor Drain In Kitchen, Install New Cleanout & Dra</u>	2015	5,950		20	595	595	1,686	20
21	<u>Electrical Work: Life Safety Receptacles, Transformer, 125 Amp I</u>	2015	15,869		20	793	793	2,248	21
22	<u>Paving Work: Removal & 4' Replacement, 1.5" Resurfacing</u>	2015	52,620		20	2,631	2,631	7,235	22
23	<u>Cubicle Curtains, Track, Window Treatments</u>	2015	24,215		20	1,211	1,211	3,330	23
24	<u>Heat Exchanger And Defective Compressor</u>	2015	7,500		20	375	375	969	24
25	<u>New Vs2 Fire Alarm System</u>	2015	23,901		20	1,195	1,195	3,087	25
26	<u>Resident Room Bathroom - Flooring</u>	2015	4,666		20	233	233	486	26
27	<u>Power Opener Replacment</u>	2015	3,130		20	157	157	326	27
28	<u>Fridge Roof</u>	2015	8,035		20	402	402	837	28
29	<u>Dining/Therapy/Office Rms-Ceiling, Light Fixtures,Wallcovering,</u>	2015	44,992		20	2,250	2,250	4,687	29
30	<u>Dining/Resident Rm/Corridors-Cove Base, Flooring, Tile</u>	2015	134,459		20	6,723	6,723	14,006	30
31	<u>Cooler/Freezer With Installation</u>	2016	37,900		20	1,895	1,895	3,000	31
32	<u>Dining Rooms-Replace Tile, Therapy Room-Cove Base, Therapy C</u>	2016	16,481		20	3,296	3,296	6,592	32
33	<u>Remove/Install Cove Base 2 Dining Rooms, Resident Rooms, Corr</u>	2016	32,612		20	6,522	6,522	13,045	33
34	TOTAL (lines 1 thru 33)		\$ 6,365,385	\$ 523,207		\$ 252,933	\$ (270,274)	\$ 2,961,511	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 6,365,385	\$ 523,207		\$ 252,933	\$ (270,274)	\$ 2,961,511	1
2	5 Ton Carrier	2016	8,500		20	425	425	638	2
3	Dining Rooms Removal Of Cove Base, Tv Lounge Chairs, Therapy	2016	46,838		20	9,368	9,368	17,955	3
4	Swing Door Operator	2016	3,384		20	169	169	197	4
5	Shower Room Remodel-Demo/Plumbing/Electric/Tile (149,200)	2016	118,524		20	5,926	5,926	6,914	5
6	Interior Remodel-Lobby,Conference Rm,Dinning Rm,Bathroom (2017	23,823		20	625	625	625	6
7	Construction:Ceiling,Flooring,Millwork,Plumbing-Whole Facility	2017	165,745		20	5,182	5,182	5,182	7
8	Access Keypads	2017	3,339		20	83	83	83	8
9	Doors And Hand Rails - Alzheimers Unit	2017	6,525		20	136	136	136	9
10	Repair Pipe Under Parking Lot	2017	2,800		20	58	58	58	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)		\$ 6,744,862	\$ 523,207		\$ 274,906	\$ (248,301)	\$ 2,993,300	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		\$ 6,744,862	\$ 523,207		\$ 274,906	\$ (248,301)	\$ 2,993,300	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)	\$ 6,744,862	\$ 523,207		\$ 274,906	\$ (248,301)	\$ 2,993,300	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		\$ 6,744,862	\$ 523,207		\$ 274,906	\$ (248,301)	\$ 2,993,300	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)	\$ 6,744,862	\$ 523,207		\$ 274,906	\$ (248,301)	\$ 2,993,300	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	Building Company		\$	\$		\$	\$	\$	1
2									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	4,940	9
10	18 New Wooden Doors	2014	9,067		20	453	453	1,812	10
11	Furnish and Install New 25 KW Kohler Generator	2014	20,487		20	1,024	1,024	4,096	11
12	Water Softener	2014	10,196		20	510	510	2,040	12
13	Facility Renovation: new water service,asphalt patching,lighting	2015	2,089,059		20	104,453	104,453	417,812	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	24,828	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	31,851	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	\$ 487,379	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	\$	\$ 487,379	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 2,531,359	\$		\$ 126,568	\$	\$ 487,379	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office, LLC	2016	29,661	761	35	761		1,077	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	1,581	254	20	79	(175)	633	9
10	Allocated from Aperion Care	2012	448	35	20	22	(13)	134	10
11	Allocated from Aperion Care	2013	191	21	20	4	(17)	48	11
12									12
13	Allocated from Chase Office, LLC	2017	6,866	451	20	343	(108)	343	13
14	Allocated from Chase Office, LLC	2016	150,333	11,006	20	7,517	(3,489)	10,649	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)		\$ 189,080	\$ 12,528		\$ 8,726	\$ (3,802)	\$ 12,884	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		\$ 189,080	\$ 12,528		\$ 8,726	\$ (3,802)	\$ 12,884	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)	\$ 189,080	\$ 12,528		\$ 8,726	\$ (3,802)	\$ 12,884	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:

01/01/17

Ending:

12/31/17

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 384,692	\$ 13,392	\$ 53,834	\$ 40,442	10	\$ 160,401	71
72	Current Year Purchases	71,983	756	8,819	8,063	10	8,819	72
73	Fully Depreciated Assets	1,038,561				10	1,038,561	73
74								74
75	TOTALS	\$ 1,495,235	\$ 14,148	\$ 62,653	\$ 48,505		\$ 1,207,782	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		FORD CLUB WAGON / OTHER	2007,2008	\$ 13,133	\$	\$	\$	5	\$ 13,133	76
77		1999 FORD SUPER DUTY F-250	2013	10,000		1,218	1,218	5	6,498	77
78		2013 GMC SAVANA VAN	2013	54,662		6,659	6,659	5	35,517	78
79		Allocated from Aperion Care/Coi	2017	3,006	472	601	129	5	2,090	79
80	TOTALS			\$ 80,801	\$ 472	\$ 8,478	\$ 8,006		\$ 57,238	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)	\$ 8,469,194	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 537,827	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 346,037	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (191,790)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,258,319	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	CIP - Kitchenettes, Front Office	\$ 10,800	92
93			93
94			94
95		\$	95

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

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

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning: 01/01/17

Ending: 12/31/17

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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

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

9. Option to Buy: YES NO Terms: _____ *

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 15,662 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>4,390</u>	17
18	<u>Allocated from Aperion Consulting</u>			<u>648</u>	18
19					19
20					20
21	TOTAL		\$	5,038	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs				\$ 235,570				\$ 235,570	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				72,463				72,463	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				254,175				254,175	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescrpts					155,608			155,608	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): _____											12
13	Other (specify): _____						24,213	13,588			37,801	13
14	TOTAL						\$ 586,421	\$ 169,196			\$ 755,617	14

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

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/17**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 214,653	\$ 215,926	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,538,152	1,633,958	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	252,542	252,542	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		1,381,244	8
9	Other(specify): <u>See Attached Schedule</u>	9,615	84,444	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,014,962	\$ 3,568,114	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	1,029,551	3,197,833	15
16	Equipment, at Historical Cost	262,549	627,604	16
17	Accumulated Depreciation (book methods)	(372,323)	(1,607,679)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	7,663,540	7,841,531	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,583,317	\$ 13,623,789	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,598,279	\$ 17,191,903	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 866,771	\$ 866,770	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,882,496	1,882,496	29
30	Accrued Salaries Payable	199,267	199,267	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,440	5,440	31
32	Accrued Real Estate Taxes(Sch.IX-B)		165,672	32
33	Accrued Interest Payable	7,909	67,529	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	56,275	56,275	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,018,158	\$ 3,243,449	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		12,300,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	5,305,476		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,305,476	\$ 12,300,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,323,634	\$ 15,543,449	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,274,645	\$ 1,648,454	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,598,279	\$ 17,191,903	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,689,329	1
2	Restatements (describe):		2
3	Prior year - Payroll deductions entry	76	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,689,405	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,360,240	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	(775,000)	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)	\$ 585,240	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)	\$ 2,274,645	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperia Care Wilmington, Llc

0052506

Report Period Beginning: 01/01/17

Ending:

12/31/17

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

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

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 11,993,914	1
2	Discounts and Allowances for all Levels	(2,125,885)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,868,029	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,160,244	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,160,244	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	623	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	64	19
20	Radiology and X-Ray		20
21	Other Medical Services	1,185	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,872	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	33,350	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 33,350	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)	\$ 11,063,495	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,386,936	31
32	Health Care	3,175,967	32
33	General Administration	2,506,749	33
B. Capital Expense			
34	Ownership	1,426,743	34
C. Ancillary Expense			
35	Special Cost Centers	784,795	35
36	Provider Participation Fee	422,065	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,703,255	40
41	Income before Income Taxes (line 30 minus line 40)**	1,360,240	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,360,240	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 971,751	44
45	Private Pay - Net Inpatient Revenue	448,001	45
46	Medicare - Net Inpatient Revenue	1,182,663	46
47	Other-(specify) <u>Insurance</u>	462,406	47
48	Other-(specify) <u>Managed Care</u>	6,803,208	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,868,029	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:

01/01/17

Ending:

12/31/17

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,920	2,261	\$ 100,833	\$ 44.60	1
2	Assistant Director of Nursing	1,976	2,282	93,619	41.02	2
3	Registered Nurses	15,179	16,258	518,474	31.89	3
4	Licensed Practical Nurses	27,431	29,717	755,555	25.43	4
5	CNAs & Orderlies	57,574	61,357	801,207	13.06	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,514	6,476	128,837	19.89	8
9	Activity Director	3,008	3,507	56,202	16.03	9
10	Activity Assistants	12,028	12,614	129,654	10.28	10
11	Social Service Workers	12,814	13,825	283,361	20.50	11
12	Dietician					12
13	Food Service Supervisor	1,504	1,572	35,615	22.66	13
14	Head Cook	4,636	5,127	59,532	11.61	14
15	Cook Helpers/Assistants	13,401	14,505	173,179	11.94	15
16	Dishwashers					16
17	Maintenance Workers	3,900	4,156	67,158	16.16	17
18	Housekeepers					18
19	Laundry	1,429	1,743	19,410	11.14	19
20	Administrator	1,848	2,120	122,227	57.65	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	3,859	4,275	45,699	10.69	23
24	Clerical	4,913	5,214	96,962	18.60	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	580	797	8,974	11.26	31
32	Other Health Care(specify)					32
33	Other(specify)	2,749	2,949	30,932	10.49	33
34	TOTAL (lines 1 - 33)	176,263	190,755	\$ 3,527,430 *	\$ 18.49	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	600	\$ 29,330	01-03	35
36	Medical Director	Monthly	12,500	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	1,132	84,613	10-03	38
39	Pharmacist Consultant	Monthly	13,251	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	2	130	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	61	3,627	11-03	44
45	Social Service Consultant	47	2,931	12-03	45
46	Other(specify) <u>Psychiatric Consult</u>	Monthly	11,700	12-03	46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,842	\$ 158,082		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Jodi Jude	Administrator	0	\$ 122,227	Workers' Compensation Insurance	\$ 185,077	IDPH License Fee	\$	
Transferred to Bloomington on				Unemployment Compensation Insurance	49,296	Advertising: Employee Recruitment	4,774	
Page 5A \$18,645				FICA Taxes	258,713	Health Care Worker Background Check		
				Employee Health Insurance	43,550	(Indicate # of checks performed <u>357</u>)	3,574	
				Employee Meals		Patient Background Checks	216	
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	18,877	
				401K Expense	22,859	License and Permits	5,568	
				Employee Physicals	2,400	Allocated from Aperion Care	8,781	
				Employee Meals	191	Allocated from Aperion Consulting	3,334	
				Employee Benefits- Other	19,410	See Supplemental Schedule	920	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 122,227	TOTAL (agree to Schedule V, line 22, col.8)	\$ 581,496	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 47,992	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Aperion Care, Inc. - Management Fees			\$ 550,299			\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 550,299				Seminar Expense	11,240
							Allocated from Aperion Care	2,128
							Allocated from Aperion Consulting	1,239
							See Supplemental Schedule	242
							Entertainment Expense	()
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 511,276	TOTAL		\$	TOTAL	\$ 14,849

* Attach copy of IMRF notifications

**See instructions.

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

Report Period Beginning:

01/01/17

Ending:

12/31/17**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC \$22,825
- (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. \$ 13,157 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. \$ 422,065
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. \$ N/A Has any meal income been offset against related costs? N/A Indicate the amount. \$
- (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. \$
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