

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506 Report Period Beginning: 01/01/18 Ending: 12/31/18

III. STATISTICAL DATA

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

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

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	296	57	15,414	15,767	8
9	SNF/PED					9
10	ICF	8,997	1,531	31,604	42,132	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,293	1,588	47,018	57,899	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.76%

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 2,899

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: 12/31/18 Fiscal Year: 12/31/18

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

Facility Name & ID Number Aperion Care Wilmington, Llc # 0052506 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	284,264	28,053	16,190	328,507		328,507	5,802	334,309		1
2	Food Purchase		364,336		364,336		364,336	81	364,417		2
3	Housekeeping	9,749	4,431	239,774	253,954		253,954		253,954		3
4	Laundry	14,114	2,005	144,988	161,107		161,107	(3,378)	157,729		4
5	Heat and Other Utilities			139,249	139,249		139,249	(6,093)	133,156		5
6	Maintenance	60,461	26,509	50,560	137,530		137,530	22,639	160,169		6
7	Other (specify):*							4,827	4,827		7
8	TOTAL General Services	368,588	425,334	590,761	1,384,683		1,384,683	23,878	1,408,561		8
	B. Health Care and Programs										
9	Medical Director			13,000	13,000		13,000		13,000		9
10	Nursing and Medical Records	2,597,394	114,409	75,381	2,787,184		2,787,184	24,552	2,811,736		10
10a	Therapy	67,846	2,350		70,196		70,196		70,196		10a
11	Activities	217,885	7,325	5,379	230,589		230,589		230,589		11
12	Social Services	292,803		19,443	312,246		312,246		312,246		12
13	CNA Training										13
14	Program Transportation			4,800	4,800		4,800		4,800		14
15	Other (specify):*							7,766	7,766		15
16	TOTAL Health Care and Programs	3,175,928	124,084	118,003	3,418,015		3,418,015	32,318	3,450,333		16
	C. General Administration										
17	Administrative	125,641		393,030	518,671		518,671	(307,155)	211,516		17
18	Directors Fees										18
19	Professional Services			535,374	535,374	(8,271)	527,103	(298,757)	228,346		19
20	Dues, Fees, Subscriptions & Promotions			98,549	98,549		98,549	(54,829)	43,720		20
21	Clerical & General Office Expenses	145,000		184,098	329,098		329,098	75,313	404,411		21
22	Employee Benefits & Payroll Taxes			456,310	456,310		456,310		456,310		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,784	7,784		7,784	2,977	10,761		24
25	Other Admin. Staff Transportation			13,781	13,781		13,781	9,547	23,328		25
26	Insurance-Prop.Liab.Malpractice			274,281	274,281		274,281	2,932	277,213		26
27	Other (specify):*							36,384	36,384		27
28	TOTAL General Administration	270,641		1,963,207	2,233,848	(8,271)	2,225,577	(533,589)	1,691,989		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,815,157	549,418	2,671,971	7,036,546	(8,271)	7,028,275	(477,392)	6,550,883		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:

01/01/18

Ending:

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V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			170,520	170,520		170,520	183,683	354,203			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			112,958	112,958		112,958	750,118	863,076			32
33	Real Estate Taxes			62,751	62,751	8,271	71,022	2,015	73,037			33
34	Rent-Facility & Grounds			1,016,663	1,016,663		1,016,663	(1,015,700)	963			34
35	Rent-Equipment & Vehicles			13,841	13,841		13,841	5,175	19,016			35
36	Other (specify):*			17,301	17,301		17,301	(17,301)				36
37	TOTAL Ownership			1,394,034	1,394,034	8,271	1,402,305	(92,010)	1,310,295			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		152,369	427,454	579,823		579,823	(31,395)	548,428			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			426,598	426,598		426,598		426,598			42
43	Other (specify):*			19,586	19,586		19,586	(19,586)				43
44	TOTAL Special Cost Centers		152,369	873,638	1,026,007		1,026,007	(50,981)	975,026			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,815,157	701,787	4,939,643	9,456,587		9,456,587	(620,383)	8,836,204			45

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

Aperion Care Wilmington, Llc

ID# 0052506

Report Period Beginning: 01/01/18

Ending: 12/31/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Bank Charges	\$ (23,344)	21	1
2	Credit Card Processing	(3,523)	21	2
3	Marketing Expenses	(19,061)	43	3
4	Theft & Damage Loss	(791)	21	4
5	Amortization	(17,301)	36	5
6	Other Unclassified Income	(222)	21	6
7	Sales/Use Tax	(1,340)	21	7
8	Building Company - Amortization	(35,239)	36	8
9	Building Company - Licenses & Fees	(336)	20	9
10	Building Company - Accounting/Bookkeeping Fees	(9,528)	19	10
11	Building Company - Bank Charges	(10,776)	21	11
12	Building Company - Other Professional Fees	(360)	19	12
13	Additional R&M	10,336	06	13
14	Non Allowable Seminar	(27)	24	14
15	PAC Dues	(15,548)	20	15
16	Non Allowable Legal	(2,705)	19	16
17	Non Allowable Professional	(1,550)	19	17
18	Collections	(1,028)	19	18
19	Supplemental Insurance	(244)	21	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	(132,587)		49

Aperion Care Wilmington, Llc

Report Period Beginning: ID# 0052506
 Ending: 01/01/18
12/31/18

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

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary				5,802								5,802	1
2	Food Purchase	(100)		181									81	2
3	Housekeeping													3
4	Laundry									(3,378)			(3,378)	4
5	Heat and Other Utilities	(7,592)					1,499						(6,093)	5
6	Maintenance	10,336		3,204	5,855		3,244						22,639	6
7	Other (specify):*			298	3,973		556						4,827	7
8	TOTAL General Services	2,644		3,683	15,630		5,299			(3,378)			23,878	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			17,851	6,701								24,552	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			1,815	5,951								7,766	15
16	TOTAL Health Care and Programs			19,666	12,652								32,318	16
	C. General Administration													
17	Administrative			(307,155)									(307,155)	17
18	Directors Fees													18
19	Professional Services	(15,171)	9,888	(16,709)	3,443	(274,805)	964		(6,368)				(298,757)	19
20	Fees, Subscriptions & Promotions	(68,140)	336	9,135	1,816	2,007	17						(54,829)	20
21	Clerical & General Office Expenses	(164,605)	10,776	54,313	4,497	167,334	2,998						75,313	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(27)		2,415	466	123							2,977	24
25	Other Admin. Staff Transportation			9,191	307	49							9,547	25
26	Insurance-Prop.Liab.Malpractice			2,932									2,932	26
27	Other (specify):*			17,538	431	18,415							36,384	27
28	TOTAL General Administration	(247,943)	21,000	(228,340)	10,960	(86,877)	3,979		(6,368)				(533,589)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(245,299)	21,000	(204,990)	39,242	(86,877)	9,278		(6,368)	(3,378)			(477,392)	29

STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(175,610)	337,213	2,355	424	432	18,869						183,683	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(23,487)	756,884	11,238	21		5,462						750,118	32
33	Real Estate Taxes						2,015						2,015	33
34	Rent-Facility & Grounds		(985,700)				(30,000)						(1,015,700)	34
35	Rent-Equipment & Vehicles			2,737	470	485	1,483						5,175	35
36	Other (specify):*	(52,540)	35,239										(17,301)	36
37	TOTAL Ownership	(251,637)	143,636	16,330	915	917	(2,170)						(92,010)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(31,395)					(31,395)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(19,061)			(525)								(19,586)	43
44	TOTAL Special Cost Centers	(19,061)			(525)			(31,395)					(50,981)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(515,997)	164,636	(188,661)	39,632	(85,960)	7,108	(31,395)	(6,368)	(3,378)			(620,383)	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	\$ 985,700	555 W. Kahler, LLC	100.00%	\$	\$ (985,700)	1
2	V	32 Interest	5	555 W. Kahler, LLC	100.00%	756,889	756,884	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%	336	336	4
5	V	19 Accounting Fees		555 W. Kahler, LLC	100.00%	9,528	9,528	5
6	V	19 Other Professional		555 W. Kahler, LLC	100.00%	360	360	6
7	V	33 Real Estate Tax	62,751	555 W. Kahler, LLC	100.00%	62,751		7
8	V	30 Depreciation		555 W. Kahler, LLC	100.00%	337,213	337,213	8
9	V	21 Bank Charges		555 W. Kahler, LLC	100.00%	10,776	10,776	9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,048,456			\$ 1,213,092	\$ * 164,636	14

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

Facility Name & ID Number

Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/18

Ending:

12/31/18

VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	2		APERION CARE, INC.		\$ 181	\$ 181	15
16	V	6		APERION CARE, INC.		2,929	2,929	16
17	V	6		APERION CARE, INC.		275	275	17
18	V	7		APERION CARE, INC.		298	298	18
19	V	10		APERION CARE, INC.		5	5	19
20	V	10		APERION CARE, INC.		17,846	17,846	20
21	V	15		APERION CARE, INC.		1,815	1,815	21
22	V	17		APERION CARE, INC.		85,876	85,876	22
23	V	19		APERION CARE, INC.		14,812	14,812	23
24	V	20		APERION CARE, INC.		9,135	9,135	24
25	V	21		APERION CARE, INC.		51,552	51,552	25
26	V	21		APERION CARE, INC.		2,761	2,761	26
27	V	24		APERION CARE, INC.		2,415	2,415	27
28	V	25		APERION CARE, INC.		9,191	9,191	28
29	V	26		APERION CARE, INC.		2,932	2,932	29
30	V	27		APERION CARE, INC.		17,538	17,538	30
31	V	30		APERION CARE, INC.		2,355	2,355	31
32	V	32		APERION CARE, INC.		11,238	11,238	32
33	V	35		APERION CARE, INC.		2,737	2,737	33
34	V	17	393,030	APERION CARE, INC.			(393,030)	34
35	V	19	31,521	APERION CARE, INC.			(31,521)	35
36	V							36
37	V							37
38	V							38
39	Total		\$ 424,551			\$ 235,890	\$ * (188,661)	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	1 DIETITIAN SALARY	\$	APERION CONSULTING, LLC		\$ 21,992	\$ 21,992	15
16	V	6 MAINTENANCY SALARY		APERION CONSULTING, LLC		14,013	14,013	16
17	V	7 EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC		3,973	3,973	17
18	V	10 SALARY NURSE		APERION CONSULTING, LLC		53,186	53,186	18
19	V	15 PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC		5,951	5,951	19
20	V	19 PROFESSIONAL FEES		APERION CONSULTING, LLC		3,443	3,443	20
21	V	20 FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC		1,816	1,816	21
22	V	21 CLERICAL & GENERAL		APERION CONSULTING, LLC		4,497	4,497	22
23	V	24 SEMINARS		APERION CONSULTING, LLC		466	466	23
24	V	25 AUTO AND TRAVEL		APERION CONSULTING, LLC		307	307	24
25	V	27 PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC		431	431	25
26	V	30 DEPRECIATION		APERION CONSULTING, LLC		424	424	26
27	V	32 INTEREST		APERION CONSULTING, LLC		21	21	27
28	V	35 AUTO LEASE		APERION CONSULTING, LLC		470	470	28
29	V							29
30	V							30
31	V							31
32	V	10 RN CONSULTING	46,485	APERION CONSULTING, LLC			(46,485)	32
33	V	01 DIETICIAN	16,190	APERION CONSULTING, LLC			(16,190)	33
34	V	06 PROJECT MANAGER	8,158	APERION CONSULTING, LLC			(8,158)	34
35	V	43 MARKETING	525	APERION CONSULTING, LLC			(525)	35
36	V							36
37	V							37
38	V							38
39	Total		\$ 71,358			\$ 110,990	\$ * 39,632	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19 PROFESSIONAL FEES		APERION FINANCIAL, LLC		8,881	\$ 8,881	15
16	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC		2,007	2,007	16
17	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC		167,334	167,334	17
18	V	24 SEMINARS		APERION FINANCIAL, LLC		123	123	18
19	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC		49	49	19
20	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC		18,415	18,415	20
21	V	30 DEPRECIATION		APERION FINANCIAL, LLC		432	432	21
22	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC		485	485	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	19 HOME OFFICE EXPENSE	283,686	APERION FINANCIAL, LLC			(283,686)	31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 283,686			\$ 197,726	\$ * (85,960)	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		\$ 1,499	\$ 1,499	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		3,244	3,244	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		556	556	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		964	964	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		17	17	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		2,998	2,998	20
21	V	30 DEPRECIATION		CHASE OFFICE,LLC		18,869	18,869	21
22	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		5,462	5,462	22
23	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		2,015	2,015	23
24	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		1,483	1,483	24
25	V	34 RENTAL INCOME	30,000	CHASE OFFICE,LLC			(30,000)	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		\$ 30,000			\$ 37,108	\$ * 7,108	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	\$ 419,725	Renewal Rehab		\$ 388,330	\$ (31,395)
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		\$ 419,725			\$ 388,330	\$ * (31,395)

* 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	\$ 24,323	ProPay HR		\$ 17,955	\$ (6,368)	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		\$ 24,323			\$ 17,955	\$ *	(6,368) 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	04 Laundry Services	\$ 144,988	EcoBrite Linen		\$ 141,610	\$ (3,378)
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		\$ 144,988			\$ 141,610	\$ * (3,378)

* 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	26 Insurance	\$ 222,115	Aperion Incorporated Cell		\$ 222,115	\$	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		\$ 222,115			\$ 222,115	\$ *	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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

Facility Name & ID Number

Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/18

Ending:

12/31/18

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Morris Esformes	16.6700%	Aperion Care Angola	Angola, IN	Interbuild Construction	Chicago	Bldg Improvements	1
2	The Rajchenbach Family Trust	16.6700%	Aperion Care Bloomington	Bloomington	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	2
3	Rita Lipshitz	16.6600%	Aperion Care Bridgeport	Bridgeport	Propay	Evanston	Payroll Services	3
4	Delcaration of Trust Yosef Meystel	24.0000%	Aperion Care Burbank	Burbank	Renewal Rehab	Lincolnwood	Therapy Services	4
5	David A. Berkowitz Revocable Trust	24.0000%	Aperion Care Cairo	Cairo	Aperion Care, Inc.	Lincolnwood	Corporate Manager	5
6	Steven Turofsky	1.0000%	Aperion Care Capitol	Capitol	Aperion Consulting, Inc.	Lincolnwood	Consulting Co.	6
7	Fredrick S. Frankel	1.0000%	Aperion Care Chicago Heights	Chicago Heights	Aperion Financial, Inc.	Lincolnwood	Bookkeeping	7
8			Aperion Care Demotte	Demotte,IN	Eco-Brite	Skokie	Laundry	8
9			Aperion Care Dolton	Dolton	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10			Aperion Care Elgin	Elgin	Pointe Property, LLC	Boston, MA	Property Management	10
11			Aperion Care Evanston	Evanston	Aperion Estates Peru	Peru, IN	ALF	11
12			Aperion Care Fairfield	Fairfield	Aperion Care Demotte	Demotte, IN	ALF	12
13			Aperion Care Forest Park	Forest Park	Aperion Care Hidden Lake	St. Louis, MO	ALF	13
14			Aperion Care Fort Wayne	Fort Wayne, IN	Aperion Care Hidden Lake	St. Louis, MO	ILF	14
15			Aperion Care Frankfort	Frankfort, IN	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	15
16			Aperion Care Galesburg	Galesburg	San Antonio Property, LLC	San Antonio, TX	Building Co.	16
17			Aperion Care Hidden Lake	St. Louis, MO	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	17
18			Aperion Care Highwood	Highwood	555 W. Kahler, LLC	Wilmington	Building Co.	18
19			Aperion Care International	Chicago	Aperion Incorporated Cell	Burlington, VT	Insurance	19
20			Aperion Care Jacksonville	Jacksonville				20
21			Aperion Care Kokomo	Kokomo, IN				21
22			Aperion Care Litchfield	Litchfield				22
23			Aperion Care Marion	Marion, IN				23
24			Aperion Care Marseilles	Marseilles				24
25			Aperion Care Mascoutah	Mascoutah				25
26			Aperion Care Midlothian	Midlothian				26
27			Aperion Care Moline	East Moline				27
28			Aperion Care Morton Terrace	Morton				28
29			Aperion Care Morton Villa	Morton				29
30			Aperion Care Oak Lawn	Oak Lawn				30

Facility Name & ID Number Aperion Care Wilmington, Llc # 0052506 Report Period Beginning: 01/01/18 Ending: 12/31/18

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0	See Attached	1.65	4.13%	Alloc Salary	\$ 10,327	17-7	1
2	Jay Meystel	Relative	Clerical	0	See Attached	0.83	2.07%	Alloc Salary	1,276	21-7	2
3	Elisheva Adest	Relative	Clerical	0	See Attached	0.63	2.74%	Alloc Salary	511	21-7	3
4	Cynthia Meystel	Relative	Clerical	0	See Attached	0.23	5.49%	Alloc Salary	726	21-7	4
5	David Berkowitz	Relative	Administrative	0	See Attached	1.65	4.13%	Alloc Salary	10,327	17-7	5
6	Fred Frankel	Owner	Administrative	1.00%	See Attached	1.65	4.13%	Alloc Salary	9,291	17-7	6
7	Steve Turofsky	Owner	Administrative	1.00%	See Attached	1.65	4.13%	Alloc Salary	8,522	17-7	7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 40,980		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: 01/01/18 Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

APERION CARE, INC.

Street Address

4655 W CHASE AVENUE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-8300

Fax Number

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1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,401,635	55	\$ 4,383	\$ 57,899	\$ 181	1
2	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,401,635	55	55,615	57,899	2,929	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	6,652	57,899	275	3
4	7	EMP. BEN.-GEN. SERV. & DIED	ACTUAL CENSUS	1,401,635	55	5,656	57,899	298	4
5	10	NURSING & MEDICAL RECORD	ACTUAL CENSUS	1,401,635	55	128	57,899	5	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,401,635	55	422,414	422,414	17,846	6
7	15	PAYROLL TAXES/GROUP INSUR	ACTUAL CENSUS	1,401,635	55	42,957	57,899	1,815	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,401,635	55	2,112,862	2,112,862	85,876	8
9	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	358,581	57,899	14,812	9
10	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	221,133	57,899	9,135	10
11	21	CLERICAL SALARY	ACTUAL CENSUS	1,401,635	55	1,246,022	1,246,022	51,552	11
12	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,401,635	55	66,841	57,899	2,761	12
13	24	SEMINARS	ACTUAL CENSUS	1,401,635	55	58,453	57,899	2,415	13
14	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,401,635	55	222,488	57,899	9,191	14
15	26	INSURANCE	ACTUAL CENSUS	1,401,635	55	70,976	57,899	2,932	15
16	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,401,635	55	427,828	57,899	17,538	16
17	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	57,000	57,899	2,355	17
18	32	INTEREST	ACTUAL CENSUS	1,401,635	55	272,060	57,899	11,238	18
19	35	AUTO LEASE	ACTUAL CENSUS	1,401,635	55	66,252	57,899	2,737	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 5,718,302	\$ 3,836,913	\$ 235,890	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

APERION CONSULTING, LLC

Street Address

4655 W CHASE AVE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-3800

Fax Number

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	1,401,635	55	\$ 424,292	\$ 424,292	57,899	\$ 21,992	1
2	6	MAINTENANCY SALARY	1,401,635	55	311,197	311,197	57,899	14,013	2
3	7	EMP. BEN.-GEN. SERV. & DIE	1,401,635	55	81,117		57,899	3,973	3
4	10	SALARY NURSE	1,401,635	55	1,640,760	1,640,760	57,899	53,186	4
5	15	PAYROLL TAXES/GROUP INS	1,401,635	55	183,437		57,899	5,951	5
6	19	PROFESSIONAL FEES	1,401,635	55	83,360		57,899	3,443	6
7	20	FEES, SUBSCRIPTIONS	1,401,635	55	43,964		57,899	1,816	7
8	21	CLERICAL & GENERAL	1,401,635	55	102,122	81,823	57,899	4,497	8
9	24	SEMINARS	1,401,635	55	11,275		57,899	466	9
10	25	AUTO AND TRAVEL	1,401,635	55	7,427		57,899	307	10
11	27	PAYROLL TAXES/GROUP INS	1,401,635	55	9,636		57,899	431	11
12	30	DEPRECIATION	1,401,635	55	10,275		57,899	424	12
13	32	INTEREST	1,401,635	55	508		57,899	21	13
14	35	AUTO LEASE	1,401,635	55	11,374		57,899	470	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 2,920,744	\$ 2,458,073		\$ 110,990	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization 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	19	PROFESSIONAL FEES	ACTUAL CENSUS 1,401,635	55	215,001		57,899	8,881	1
2	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS 1,401,635	55	48,576		57,899	2,007	2
3	21	CLERICAL & GENERAL	ACTUAL CENSUS 1,401,635	55	4,078,193	4,033,980	57,899	167,334	3
4	24	SEMINARS	ACTUAL CENSUS 1,401,635	55	2,987		57,899	123	4
5	25	AUTO AND TRAVEL	ACTUAL CENSUS 1,401,635	55	1,197		57,899	49	5
6	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS 1,401,635	55	449,805		57,899	18,415	6
7	30	DEPRECIATION	ACTUAL CENSUS 1,401,635	55	10,463		57,899	432	7
8	35	EQUIPMENT RENTAL	ACTUAL CENSUS 1,401,635	55	11,738		57,899	485	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 4,817,960	\$ 4,033,980		\$ 197,726	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

CHASE OFFICE, LLC

Street Address

4655 W. CHASE AVE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

(847) 262-3800

Fax Number

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1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,401,635	55	\$ 36,284	\$ 57,899	\$ 1,499	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,401,635	55	78,537	57,899	3,244	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,401,635	55	13,463	57,899	556	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,401,635	55	23,338	57,899	964	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,401,635	55	402	57,899	17	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,401,635	55	72,586	57,899	2,998	6
7	30	DEPRECIATION	ACTUAL CENSUS	1,401,635	55	456,791	57,899	18,869	7
8	32	INTEREST EXPENSE	ACTUAL CENSUS	1,401,635	55	132,223	57,899	5,462	8
9	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,401,635	55	48,786	57,899	2,015	9
10	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,401,635	55	35,907	57,899	1,483	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 898,317	\$	\$ 37,108	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Renewal Rehab

Street Address

7358 N. Lincoln Ave., Suite 160

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

(847) 938-8750

Fax Number

(847) 410-9720

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		\$	\$		\$ 388,330	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				\$	\$		\$ 388,330	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

ProPay HR LLC

Street Address

2201 W. MAIN ST

City / State / Zip Code

EVANSTON , ILLINOIS 60202

Phone Number

(847) 905 3268

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	19	Payroll Services	Direct		\$	\$		\$ 17,955	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				\$	\$		\$ 17,955	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

EcoBrite Linen

Street Address

3712 Jarvis Avenue

City / State / Zip Code

Skokie, IL 60076

Phone Number

(847) 582-4000

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	4	Laundry Services	Direct		\$	\$		\$ 141,610	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				\$	\$		\$ 141,610	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Aperion Incorporated Cell

Street Address

30 Main Street, Suite 330

City / State / Zip Code

Burlington, Vermont 05401

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	26	Insurance	Direct Allocation		\$	\$		\$ 222,115	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				\$	\$		\$ 222,115	25

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506 Report Period Beginning: 01/01/18 Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number

Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/18

Ending:

12/31/18

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	First Midwest Bank		X	Mortgage			\$	\$ 12,300,000		\$ 756,889	1									
2											2									
3											3									
4											4									
5											5									
Working Capital																				
6	The Private Bank		X	Line of Credit				2,282,496		112,483	6									
7	Insurance Policies		X							475	7									
8											8									
9	TOTAL Facility Related						\$	\$ 14,582,496		\$ 869,847	9									
B. Non-Facility Related*																				
10	Interest Income		X							(23,487)	10									
11	Interest Income - Bldg Co		X							(5)	11									
12	Allocated from Aperion Care	X								11,238	12									
13	See Supplemental Schedule									5,483	13									
14	TOTAL Non-Facility Related						\$	\$		\$ (6,771)	14									
15	TOTALS (line 9+line14)						\$	\$ 14,582,496		\$ 863,076	15									

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

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

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

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

B. Real Estate Taxes

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

1. Real Estate Tax accrual used on 2017 report.

\$ 165,672 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.)

\$ 113,438 2

3. Under or (over) accrual (line 2 minus line 1).

\$ (52,234) 3

4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)

\$ 117,000 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.)

\$ 8,271 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.

\$ 73,037 7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>148,572</u>	8
	2014	<u>156,702</u>	9
	2015	<u>156,743</u>	10
	2016	<u>151,640</u>	11
	2017	<u>111,423</u>	12

2018 Accrual = \$111,423 x 1.05 = \$117,000

Allocated from Chase Office, LLC \$2,015

FOR BHF USE ONLY

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

NOTES:

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

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Wilmington, Llc COUNTY Will
 FACILITY IDPH LICENSE NUMBER 0052506
 CONTACT PERSON REGARDING THIS REPORT _____
 TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

A. Summary of Real Estate Tax Cost

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

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>03-17-36-300-010-0000</u>	<u>Long Term Care Facility</u>	\$ <u>111,422.88</u>	\$ <u>111,422.88</u>
2. <u>10-27-307-027-0000</u>	<u>Allocated from Chase Office, LLC</u>	\$ <u>45,392.90</u>	\$ <u>1,875.10</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>156,815.78</u>	\$ <u>113,297.98</u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

IMPORTANT NOTICE

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

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

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

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

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aperion Care Wilmington, Llc COUNTY Will
 FACILITY IDPH LICENSE NUMBER 0052506
 CONTACT PERSON REGARDING THIS REPORT _____
 TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

A. Summary of Real Estate Tax Cost

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

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

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

Facility Name & ID Number Aperion Care Wilmington, Llc

0052506

Report Period Beginning:

01/01/18 Ending:

12/31/18

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>2,565</u>	<u>2</u>
3	TOTALS			\$ 147,565	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	\$ 337,213	35	\$ 67,514	\$ (269,699)	\$ 1,750,755	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	2,599	2,599	13,640	25
26	Various	2014		82,656		20	4,692	4,692	21,829	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	613,947	67
68		147,258	9,777		6,801	(2,976)	16,741	68
69			170,520			(170,520)		69
70		\$ 5,906,993	\$ 517,510		\$ 222,306	\$ (295,204)	\$ 3,103,932	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:

01/01/18

Ending:

12/31/18**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	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		\$ 5,906,993	\$ 517,510		\$ 222,306	\$ (295,204)	\$ 3,103,932	1
2	<u>New Bath/Shower Room Electric Heating Installed</u>	2015	4,240		20	424	424	1,696	2
3	<u>Remove Pvs Floor Drain In Kitchen, Install New Cleanout & Drain</u>	2015	5,950		20	595	595	2,281	3
4	<u>Electrical Work: Life Safety Receptacles, Transformer, 125 Amp Panel</u>	2015	15,869		20	793	793	3,042	4
5	<u>Paving Work: Removal & 4' Replacement, 1.5" Resurfacing</u>	2015	52,620		20	2,631	2,631	9,866	5
6	<u>Cubicle Curtains, Track, Window Treatments</u>	2015	24,215		20	1,211	1,211	4,540	6
7	<u>Heat Exchanger And Defective Compressor</u>	2015	7,500		20	375	375	1,344	7
8	<u>New Vs2 Fire Alarm System</u>	2015	23,901		20	1,195	1,195	4,282	8
9	<u>Resident Room Bathroom - Flooring</u>	2015	4,666		20	233	233	719	9
10	<u>Power Opener Replacment</u>	2015	3,130		20	157	157	483	10
11	<u>Fridge Roof</u>	2015	8,035		20	402	402	1,239	11
12	<u>Dining/Therapy/Office Rms-Ceiling, Light Fixtures,Wallcovering, C</u>	2015	44,992		20	2,250	2,250	6,936	12
13	<u>Dining/Resident Rm/Corridors-Cove Base, Flooring, Tile</u>	2015	134,459		20	6,723	6,723	20,729	13
14	<u>Cooler/Freezer With Installation</u>	2016	37,900		20	1,895	1,895	4,895	14
15	<u>Dining Rooms-Replace Tile, Therapy Room-Cove Base, Therapy O</u>	2016	16,481		20	3,296	3,296	9,888	15
16	<u>Remove/Install Cove Base 2 Dining Rooms, Resident Rooms, Corrid</u>	2016	32,612		20	6,522	6,522	19,567	16
17	<u>5 Ton Carrier</u>	2016	8,500		20	425	425	1,063	17
18	<u>Dining Rooms Removal Of Cove Base, Tv Lounge Chairs, Therapy</u>	2016	46,838		20	9,368	9,368	27,322	18
19	<u>Swing Door Operator</u>	2016	3,384		20	169	169	367	19
20	<u>Shower Room Remodel-Demo/Plumbing/Electric/Tile (149,200)</u>	2016	118,524		20	5,926	5,926	12,840	20
21	<u>Interior Remodel-Lobby,Conference Rm,Dining,Bathroom (25,000)</u>	2017	23,823		20	1,191	1,191	1,787	21
22	<u>Construction-Ceiling,Floors,Millwork,Plumbing-Whole Facility</u>	2017	165,745		20	8,287	8,287	12,431	22
23	<u>Access Keypads</u>	2017	3,339		20	167	167	250	23
24	<u>Doors And Hand Rails - Alzheimers Unit</u>	2017	6,525		20	326	326	462	24
25	<u>Repair Pipe Under Parking Lot</u>	2017	2,800		20	140	140	198	25
26	<u>New Grease Trap Floor</u>	2018	8,271		20	310	310	310	26
27	<u>Reseal Parking Lot</u>	2018	3,250		20	144	144	144	27
28	<u>Repair 11 Ptac Units</u>	2018	4,803		20	160	160	160	28
29	<u>Replace Pole Outlets Adjacent To Resident Beds</u>	2018	11,343		20	284	284	284	29
30	<u>New Gate (8,930)</u>	2018	8,688		20	186	186	186	30
31	<u>Front Office-Flooring,Drop Ceiling,Carpeting,Furniture</u>	2018	11,900		20	595	595	595	31
32	<u>Econocare - 6 Offices Carpeting, Ceiling, Lights</u>	2018	57,717		20	2,886	2,886	2,886	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,809,013	\$ 517,510		\$ 281,572	\$ (235,938)	\$ 3,256,724	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		\$ 6,809,013	\$ 517,510		\$ 281,572	\$ (235,938)	\$ 3,256,724	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$ 6,809,013	\$ 517,510		\$ 281,572	\$ (235,938)	\$ 3,256,724	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		\$ 6,809,013	\$ 517,510		\$ 281,572	\$ (235,938)	\$ 3,256,724	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)	\$ 6,809,013	\$ 517,510		\$ 281,572	\$ (235,938)	\$ 3,256,724	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		\$ 6,809,013	\$ 517,510		\$ 281,572	\$ (235,938)	\$ 3,256,724	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)	\$ 6,809,013	\$ 517,510		\$ 281,572	\$ (235,938)	\$ 3,256,724	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	6,175	9
10	18 New Wooden Doors	2014	9,067		20	453	453	2,265	10
11	Furnish and Install New 25 KW Kohler Generator	2014	20,487		20	1,024	1,024	5,120	11
12	Water Softener	2014	10,196		20	510	510	2,550	12
13	Facility Renovation: new water service,asphalt patching,lighting	2015	2,089,059		20	104,453	104,453	522,265	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	33,104	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	42,468	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	\$ 613,947	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,531,359	\$		\$ 126,568	\$ 126,568	\$ 613,947	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$ 2,531,359	\$		\$ 126,568	\$	\$ 613,947	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	23,084	592	20	592		1,430	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	1,231	198	20	62	(136)	492	9
10	Allocated from Aperion Care	2012	349	27	20	17	(9)	105	10
11	Allocated from Aperion Care	2013	148	17	20	7	(9)	37	11
12									12
13	Allocated from Chase Office LLC	2018	105		20	5	5	5	13
14	Allocated from Chase Office LLC	2017	5,343	378	20	267	(111)	534	14
15	Allocated from Chase Office LLC	2016	116,997	8,566	20	5,850	(2,716)	14,137	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)		\$ 147,258	\$ 9,777		\$ 6,801	\$ (2,976)	\$ 16,741	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		\$ 147,258	\$ 9,777		\$ 6,801	\$ (2,976)	\$ 16,741	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
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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		\$ 147,258	\$ 9,777		\$ 6,801	\$ (2,976)	\$ 16,741	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:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 439,146	\$ 11,345	\$ 58,260	\$ 46,915	10	\$ 219,646	71
72	Current Year Purchases	46,016	582	6,017	5,435	10	6,017	72
73	Fully Depreciated Assets	1,038,561				10	1,038,561	73
74								74
75	TOTALS	\$ 1,523,724	\$ 11,928	\$ 64,277	\$ 52,349		\$ 1,264,224	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	1900	\$ 13,133	\$	\$	\$	5	\$ 13,133	76
77		1999 FORD SUPER DUTY F-250	2013	10,000		1,218	1,218	5	7,716	77
78		2013 GMC SAVANA VAN	2013	54,662		6,659	6,659	5	42,176	78
79		See Attached		2,390	376	478	102		1,703	79
80	TOTALS			\$ 80,185	\$ 376	\$ 8,355	\$ 7,979		\$ 64,728	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)	\$ 8,560,486	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 529,813	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 354,204	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (175,610)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,585,676	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	Kitchenettes	\$ 16,200	92
93	East/West Dining Room	23,271	93
94			94
95		\$ 39,471	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Storage Rental				963			6
7	TOTAL				\$ 963			7

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 15,808 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Aperion Care		\$	2,737	17
18	Allocated from Aperion Consulting			470	18
19					19
20					20
21	TOTAL		\$	3,207	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____ /2019 \$ _____

13. _____ /2020 \$ _____

14. _____ /2021 \$ _____

* 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		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8	
			Staff		Outside Practitioner (other than consultant)		Total Cost (Col. 3 + 5 + 6)					
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	189,632	\$		\$	189,632	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				48,650				48,650	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				181,501				181,501	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescripts					110,586			110,586	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify):						7,671	41,783			49,454	13
14	TOTAL			\$		\$	427,454	\$	152,369	\$	579,823	14

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

Facility Name & ID Number Aperion Care Wilmington, Llc# 0052506Report Period Beginning: 01/01/18Ending: 12/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 402,402	\$ 403,390	1
2	Cash-Patient Deposits	2,000	2,000	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,386,692	1,386,692	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	135,025	135,025	6
7	Other Prepaid Expenses	850	850	7
8	Accounts Receivable (owners or related parties)	(92,660)	1,288,584	8
9	Other(specify): <u>See Attached Schedule</u>	1,249	117,810	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,835,558	\$ 3,334,351	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	1,161,961	3,330,243	15
16	Equipment, at Historical Cost	291,128	656,183	16
17	Accumulated Depreciation (book methods)	(542,843)	(2,115,412)	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>	9,226,908	9,350,080	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 10,137,154	\$ 14,785,594	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 11,972,712	\$ 18,119,945	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,065,337	\$ 1,065,338	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,282,496	2,282,496	29
30	Accrued Salaries Payable	234,542	234,542	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,665	6,665	31
32	Accrued Real Estate Taxes(Sch.IX-B)		117,000	32
33	Accrued Interest Payable	11,555	81,767	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	35,268	35,268	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,635,863	\$ 3,823,076	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		12,300,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	5,547,451		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,547,451	\$ 12,300,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,183,314	\$ 16,123,076	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,789,398	\$ 1,996,869	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 11,972,712	\$ 18,119,945	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,274,646	1
2	Restatements (describe):		2
3	<u>Prior Year Bad Debts</u>	(131,241)	3
4	<u>Rounding</u>	(1)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,143,404	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	1,095,994	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	(450,000)	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)	\$ 645,994	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)	\$ 2,789,398	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care Wilmington, Llc# 0052506Report Period Beginning: 01/01/18Ending: 12/31/18**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	\$ 12,352,695	1
2	Discounts and Allowances for all Levels	(1,965,833)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,386,862	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	132,874	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 132,874	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	7,569	17
18	Sale of Supplies to Non-Patients	100	18
19	Laboratory	272	19
20	Radiology and X-Ray	239	20
21	Other Medical Services	956	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 9,136	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	23,487	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 23,487	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	222	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 222	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,552,581	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,384,683	31
32	Health Care	3,418,015	32
33	General Administration	2,233,848	33
B. Capital Expense			
34	Ownership	1,394,034	34
C. Ancillary Expense			
35	Special Cost Centers	599,409	35
36	Provider Participation Fee	426,598	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,456,587	40
41	Income before Income Taxes (line 30 minus line 40)**	1,095,994	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,095,994	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,459,118	44
45	Private Pay - Net Inpatient Revenue	331,437	45
46	Medicare - Net Inpatient Revenue	1,635,443	46
47	Other-(specify) <u>Insurance</u>	492,710	47
48	Other-(specify) <u>Managed Care</u>	6,468,154	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,386,862	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: **01/01/18**

Ending:

12/31/18

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,992	2,322	\$ 115,387	\$ 49.70	1
2	Assistant Director of Nursing	1,944	2,392	101,298	42.36	2
3	Registered Nurses	15,482	17,155	516,514	30.11	3
4	Licensed Practical Nurses	28,591	30,712	866,434	28.21	4
5	CNAs & Orderlies	54,266	58,671	968,018	16.50	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,980	4,592	67,846	14.77	8
9	Activity Director	3,472	3,665	58,691	16.02	9
10	Activity Assistants	13,037	13,981	159,194	11.39	10
11	Social Service Workers	12,529	13,421	279,138	20.80	11
12	Dietician					12
13	Food Service Supervisor	2,674	2,766	53,853	19.47	13
14	Head Cook	2,871	3,202	37,913	11.84	14
15	Cook Helpers/Assistants	13,220	14,093	192,498	13.66	15
16	Dishwashers					16
17	Maintenance Workers	3,356	3,713	60,461	16.28	17
18	Housekeepers	841	841	9,749	11.59	18
19	Laundry	860	937	14,114	15.06	19
20	Administrator	1,888	2,122	125,641	59.21	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,840	1,904	44,080	23.15	23
24	Clerical	6,854	7,379	100,920	13.68	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,856	1,896	29,743	15.69	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Attached</u>	1,303	1,412	13,665	9.68	33
34	TOTAL (lines 1 - 33)	172,856	187,175	\$ 3,815,157 *	\$ 20.38	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 16,190	01-03	35
36	Medical Director	34	13,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	46,485	10-03	38
39	Pharmacist Consultant	625	16,568	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	82	5,379	11-03	44
45	Social Service Consultant	23	1,518	12-03	45
46	Other(specify)				46
47	<u>Psychiatric MD</u>	Monthly	17,925	12-03	47
48					48
49	TOTAL (lines 35 - 48)	763	\$ 117,065		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	28	\$ 1,977	10-03	50
51	Licensed Practical Nurses	81	4,473	10-03	51
52	Certified Nurse Assistants/Aides	165	5,878	10-03	52
53	TOTAL (lines 50 - 52)	275	\$ 12,328		53

Facility Name & ID Number Aperion Care Wilmington, LLC

0052506

Report Period Beginning: 01/01/18

Ending: 12/31/18

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description	Amount	Description	Amount		
Jodi Jude	Administrator	0	\$ 125,641	Workers' Compensation Insurance	\$ 59,781	IDPH License Fee	\$		
				Unemployment Compensation Insurance	35,519	Advertising: Employee Recruitment	791		
				FICA Taxes	286,365	Health Care Worker Background Check (Indicate # of checks performed <u>251</u>)	2,512		
				Employee Health Insurance	25,869	Patient Background Checks	2,803		
				Employee Meals	2,412	Dues	22,938		
				Illinois Municipal Retirement Fund (IMRF)*		Licenses	1,701		
				401K Expense	17,487	Allocated from Aperion Care	9,135		
				Employee Physicals	1,120	Allocated from Aperion Consulting	1,816		
				Employee Benefits- Other	27,757	See Supplemental Schedule	2,024		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 125,641	TOTAL (agree to Schedule V, line 22, col.8)		\$ 456,310	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 43,720
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			\$ 393,030				Out-of-State Travel	\$	
							In-State Travel		
							Seminar Expense	7,757	
							Allocated from Aperion Care	2,415	
							Allocated from Aperion Consulting	466	
							See Supplemental Schedule	123	
							Entertainment Expense	()	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 393,030	TOTAL		\$	(agree to Sch. V, line 24, col. 8)		\$ 10,761
C. Professional Services									
Vendor/Payee	Type		Amount						
ProPay HR	Payroll Processing		\$ 24,323						
Marcum LLP	Accounting		25,235						
See Attached	Legal Fees		46,431						
Cassell Plan Audits	401K Audit		4,421						
JPS Consulting Partners	HR Consultant		929						
Pinnacle Financial Services	Financial Consultant		2,928						
Interbuild	Energy Procurement		904						
Consonus Pact	Data Analytics		3,413						
GCHMO	Mngd Care Consultant		10,200						
MTS Consulting, LLC	Tax Consultant		1,274						
Personnel Planners	Unemployment Consultant		1,859						
See Supplemental Schedule			413,458						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 535,374						

* Attach copy of IMRF notifications

**See instructions.

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

Report Period Beginning:

01/01/18

Ending:

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

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. HCCI \$31,096
- (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. \$ 15,337 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. \$ 426,598
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. \$ 2,412 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. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.