Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2015

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
APERION CARE 401(K) & PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2008

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
APERION CARE, INC.

4655 W. CHASE AVENUE
LINCOLNWOOD, IL 60712

2b Employer Identification Number (EIN)
46-5646073

2c Plan Sponsor's telephone number
847-673-6767

2d Business code (see instructions)
623000

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	02/20/2017	SARAH STUDLEY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Preparer's telephone number

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	20-1569658
a Sponsor's name YAM MANAGEMENT, LLC	**4c** PN	001
5 Total number of participants at the beginning of the plan year	**5**	1116
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	1086
a(2) Total number of active participants at the end of the plan year	**6a(2)**	1079
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	27
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1106
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	1106
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	138
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	6
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III **Form M-1 Compliance Information (to be completed by welfare benefit plans)**

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ……..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
APERION CARE 401(K) & PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
APERION CARE, INC.

D Employer Identification Number (EIN)
46-5646073

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	615016	0	01/01/2015	06/09/2015

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
2317	2162

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

NFP INSURANCE SERVICES, INC.
1250 S. CAPITOL OF TEXAS
HWY BLDG 2
W. LAKE HILLS, TX 78746-6446

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
2317	2162	REFERRAL/SERVICE FEE	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2015** **This Form is Open to Public Inspection.**

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
APERION CARE 401(K) & PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
APERION CARE, INC.

D Employer Identification Number (EIN)
46-5646073

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

MASSACHUSETTS MUTUAL LIFE INS CO

04-1590850

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

NFP INSURANCE SERVICES INC

74-2470431

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
53	SHAREHOLDER SERVICE PROV	0	Yes [X] No [ ]	Yes [ ] No [X]	11527	Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

THE PENSION SPECIALISTS

10501 NORTH SECOND STREET
MACHESNEY PARK, IL 61115-1455

36-3592542

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	THIRD PARTY ADMINISTRATO	0	Yes [X] No [ ]	Yes [ ] No [X]	3165	Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

MASSACHUSETTS MUTUAL LIFE INSURANCE

04-1590850

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
52 60 63 64 68 72	CONTRACT ADMINISTRATOR	5486	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NFP INSURANCE SERVICES, INC	53	11527
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MASSACHUSETTS MUTUAL LIFE INS CO 04-1590850	COMMISSIONS AND FEES	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
THE PENSION SPECIALISTS	13	3165
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MASSACHUSETTS MUTUAL LIFE INS CO 04-1590850	EXPENSE REIMBURSEMENT TO THIRD PARTY	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

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(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name: FROST, RUTTENBERG & ROTHBLATT, P.C.

b EIN: 36-3402398

c Position: ACCOUNTANT

d Address: 111 S. PFLINGSTEN ROAD
SUITE 300
DEERFIELD, IL 60015

e Telephone: 847-236-1111

Explanation: MERGED WITH ANOTHER ACCOUNTING FIRM.

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
APERION CARE 401(K) & PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
APERION CARE, INC.

D Employer Identification Number (EIN)
46-5646073

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP BLEND SEP ACCT - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-029	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MONEY MKT SEP ACCT - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-024	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN DIV INTL SA - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-015	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE I SA - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-043	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 IDX SA - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-028	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-023	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TOT MKT STK IDX SA - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-033	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP GROWTH III SA - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-026	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP GROWTH I SA - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-070	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGECAP GROWTH I SA - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-066	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2010 SEP ACCT - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-075	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2020 SEP ACCT - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-076	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2030 SEP ACCT - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-077	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2040 SEP ACCT - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-078	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2050 SEP ACCT - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-079	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM STR INC SA - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-080	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN REAL ESTATE SECS SA - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-095	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP VALUE II SA - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-096	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2015 SEP ACCT - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-110	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2025 SEP ACCT - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-111	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2035 SEP ACCT - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-112	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2045 SEP ACCT - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-113	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2055 SEP ACCT - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-114	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN EQUITY INCOME SA - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-120	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN BOND MKT IDX SA - PRO

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-122	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

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b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
APERION CARE 401(K) & PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
APERION CARE, INC.

D Employer Identification Number (EIN)
46-5646073

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	30593	47550
(2) Participant contributions	1b(2)	7395	25481
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	38815	54954
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	720684	0
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		1044915
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	797487	1172900
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	23761	
k	Total liabilities (add all amounts in lines 1g through1j)	1k	23761	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	773726	1172900

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	47550	
	(B) Participants	2a(1)(B)	299353	
	(C) Others (including rollovers)	2a(1)(C)	160101	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		507004
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	1781	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1781
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	58333	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		58333
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		15829
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-111564
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		471383
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	66691	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		66691
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	5518	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		5518
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		72209
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		399174
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: MARCUM LLP **(2)** EIN: 11-1986323

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	N/A	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X			214964
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X		

			Yes	No	N/A	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X		
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X		
e	Was this plan covered by a fidelity bond?	4e	X			500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X		
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X		
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X		
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X			
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X		
l	Has the plan failed to provide any benefit when due under the plan?	4l		X		
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m	X			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n	X			
o	Did the plan trust incur unrelated business taxable income?	4o				
p	Were in-service distributions made during the plan year?	4p				

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

Part V Trust Information

6a Name of trust	**6b** Trust's EIN

6c Name of trustee or custodian	**6d** Trustee's or custodian's telephone number

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
APERION CARE 401(K) & PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
APERION CARE, INC.

D Employer Identification Number (EIN)
46-5646073

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 42-0127290 04-1590850

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Part VII IRS Compliance Questions

20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?	☐ Yes	☐ No
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	☐ Yes	☐ No
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A

22b Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____ (See instructions for tax law changes and codes).

22c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter _____/_____/_____ and the letter's serial number _____.

22d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter _____/_____/_____.

23 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	☐ Yes	☐ No

APERION CARE 401(k) & PROFIT SHARING PLAN
(FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

DECEMBER 31, 2015 AND 2014

APERION CARE 401(k) & PROFIT SHARING PLAN
(FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
Aperion Care 401(k) & Profit Sharing Plan
(formerly YAM Management, LLC 401(k) & Profit Sharing Plan)

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Aperion Care 401(k) & Profit Sharing Plan (formerly YAM Management, LLC 401(k) & Profit Sharing Plan) (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2015, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Principal Life Insurance Company and Mass Mutual Life Insurance Company, the custodians of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that Mass Mutual Life Insurance Company held the Plan's investments assets and executed investment transaction as of December 31, 2015, and for the period June 10, 2015 to December 31, 2015, and that Principal Life Insurance Company held the Plan's investment assets and executed investment transactions as of December 31, 2014, and for the period January 1, 2015 to June 9, 2015. The Plan

administrator has obtained certifications from the custodians as of December 31, 2015 and 2014, and for the year ended December 31, 2015, that the information provided to the Plan administrator by the custodians is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2015 financial statements. Accordingly, we do not express an opinion on the 2015 financial statements.

Other Matter – Supplemental Schedules

The supplemental Schedule H, Line 4a - Schedule of Delinquent Participant Contributions and Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2015, are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Other Matter – 2014 Financial Statements

The financial statements of the Plan as of December 31, 2014 were audited by Frost, Ruttenberg & Rothblatt, P.C., whose practice was combined with Marcum LLP as of November 1, 2015. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed Frost, Ruttenberg & Rothblatt, P.C. not to perform, and they did not perform, any auditing procedures with respect to the information certified by Principal Life Insurance Company, the custodian of the Plan. Their report, dated October 12, 2015, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by Principal Life Insurance Company, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Report on Form and Content in Compliance With DOL Rules and Regulations 2015

The form and content of the information included in the 2015 financial statements and supplemental schedules, other than that derived from the information certified by the custodians, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Marcum LLP

Deerfield, IL
February 15, 2017

APERION CARE 401(k) & PROFIT SHARING PLAN
(FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2015 AND 2014

	2015	2014
Assets		
Investments at Fair Value		
Investments at fair value - pooled separate accounts	$ --	$ 720,684
Investments at fair value - mutual funds	1,044,915	--
Total Investments	1,044,915	720,684
Receivables		
Employer	47,550	30,593
Participants' 401(k)	25,481	7,395
Notes receivable from participants	54,954	38,815
Total Receivables	127,985	76,803
Total Assets	1,172,900	797,487
Liabilities		
Excess contributions payable	20,709	23,761
Total Liabilities	20,709	23,761
Net Assets Available for Benefits	$ 1,152,191	$ 773,726

The accompanying notes are an integral part of these financial statements.

APERION CARE 401(k) & PROFIT SHARING PLAN
(FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2015

Additions to Net Assets Attributed to		
Investment Income (Loss)		
Net appreciation in fair value of pooled separate accounts	$ 15,829	
Net depreciation in fair value of mutual funds	(111,564)	
Dividends	58,333	
Total Investment Loss		$ (37,402)
Interest Income on Notes Receivable from Participants		1,781
Contributions		
Employer	47,550	
Employees	278,644	
Participants' rollover	160,101	
Total Contributions		486,295
Total Additions		450,674
Deductions from Net Assets Attributed to		
Benefits paid to participants	66,691	
Administrative expenses	5,518	
Total Deductions		72,209
Net Increase		378,465
Net Assets Available for Benefits - Beginning		773,726
Net Assets Available for Benefits - Ending		$ 1,152,191

The accompanying notes are an integral part of these financial statements.

APERION CARE 401(k) & PROFIT SHARING PLAN (FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015 AND 2014

NOTE 1 - DESCRIPTION OF PLAN

The following description of Aperion Care 401(k) & Profit Sharing Plan (formerly YAM Management, LLC 401(k) & Profit Sharing Plan) (the "Plan") provides only general information. Participants should refer to the Plan document for a more detailed description of the Plan provisions. The Plan became effective January 1, 2008 and was most recently amended and restated effective January 1, 2016.

GENERAL

The Plan is a defined contribution plan covering substantially all nonunion employees of Aperion Care, Inc. and its related entities (collectively the "Company") who are at least 21 years of age and have completed six months of service. Effective January 1, 2016, one year of service is required to enter the Plan. Participants are eligible to receive employer contributions if they are employed on the last day of the calendar year. Once the service requirement is met, participants may enter the Plan on the first day of the following month. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan was established for the benefit of a group of related companies through common ownership (controlled group) with the Company. Companies participating in the Plan include:

Aperion Care Amboy, LLC
The Arbors Operator, LLC
Aperion Care Bridgeport, LLC
Exceptional Care, LLC
Rivera Care Center, LLC
The Copperas Hollow, LLC
Lincoln Rehabilitation Center, LLC
Aperion Care Demotte, LLC
Dolton Nursing & Rehab, LLC,
Evanston Nursing & Rehab Center, LLC
Berkshire Nursing & Rehab Center, LLC
Aperion Care Hidden Lake, LLC (effective August 1, 2015)
Highland Park Nursing & Rehab Center, LLC
International Nursing & Rehab Center, LLC
North Church Nursing & Rehab, LLC
Aperion Care Kokomo, LLC
Litchfield Care Center, LLC
Plaza Nursing and Rehab Center, LLC
Concord Nursing and Rehabilitation Center, LLC

NOTE 1 - DESCRIPTION OF PLAN (CONTINUED)

Aperion Care Peru, LLC
Aperion Estates Peru, LLC
Plum Grove Nursing and Rehab, LLC
Springfield Care Center, LLC
Aperion Care St. Elmo, LLC
Aperion Care Tolleston Park, LLC
Aperion Care Valparaiso, LLC,
Island City Rehabilitation Center, LLC
River Crossing Rehab, LLC
Riverwood Rehab, LLC
Aperion Care Spring Valley, LLC
Aperion Care Bloomington, LLC
Burgin Manor, LLC
Aperion Care Colfax, LLC
Aperion Care Elgin, LLC
Aperion Care Toluca, LLC
Aperion Financial, LLC
Aperion Consulting, LLC
Aperion Care, Inc.

The Plan's trustee is responsible for oversight of the Plan, determining the appropriateness of the Plan's investment offerings, and monitoring investment performance.

CONTRIBUTIONS

Each year, participants may contribute pre-tax compensation up to the maximum amount allowable under the Internal Revenue Service Code ("IRC") as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. In addition, the Company, at its discretion, may make matching and profit sharing contributions on behalf of Plan participants. Participants must be employed on the last day of the Plan year to receive Company contributions unless due to death, retirement or disability. For the Plan year ended December 31, 2015, the Company made matching contributions of .25%, up to 4% of a participant's elective deferral. For the Plan year ended December 31, 2015, the Company did not make a discretionary profit sharing contribution. Employer contributions are subject to certain limitations.

NOTE 1 - DESCRIPTION OF PLAN (CONTINUED)

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) plan earnings, and charged with an allocation of administrative expenses, if any. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

VESTING

Participants are vested immediately in their contributions plus actual earnings thereon. Participants become 100% vested in the Company matching and profit sharing contributions upon completion of three years of service.

NOTES RECEIVABLE FROM PARTICIPANTS

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.25% - 5.25%, which are commensurate with local prevailing rates at the date of loan issuance as determined quarterly by the Plan administrator. Principal and interest is paid ratably through payroll deductions over a term of up to five years.

PAYMENT OF BENEFITS

Joint and survivor annuities are the normal form of distribution; however, other forms of distributions, including lump-sum distributions, are permitted with spousal consent. Installments are only permitted for participants who must receive required minimum distributions. Upon termination of service due to death, disability, retirement or other reasons, a participant receives an amount equal to the value of the participant's vested interest in his or her account. In-service distributions are permitted from a participant’s rollover account. Early voluntary withdrawals may be paid due to financial hardship with approval of the Company. If a hardship distribution is taken, the participant’s elective contributions to the Plan will be suspended for at least six months after receipt of the distribution. Effective January 1, 2016, the Plan was amended and restated. Annuities were eliminated with lump sum payments being the normal form of distribution.

NOTE 1 - DESCRIPTION OF PLAN (CONTINUED)

FORFEITED ACCOUNTS

Forfeitures that have occurred during prior Plan years may be used to reduce administrative expenses of the Plan or reduce Company contributions. Forfeited amounts of $613 and $2 were available as of December 31, 2015 and 2014, respectively. No forfeitures used to reduce administrative expenses in 2015. The Company matching contribution receivable has been recorded net of the available forfeitures at December 31, 2015.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements of the Plan are prepared on the accrual basis of accounting.

INVESTMENT VALUATION AND INCOME RECOGNITION

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2015 and 2014. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan is in default, the participant loan balance is reduced and a deemed distribution is recorded.

PAYMENT OF BENEFITS

Benefits are recorded when paid.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ADMINISTRATIVE EXPENSES

Most expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Certain fees related to the administration of notes receivable from participants and distributions are charged directly to the participant's account and are included in administrative expenses. In addition, certain investment related expenses are included in net appreciation (depreciation) of fair value of investments in the accompanying statement of changes in net assets available for benefits.

EXCESS CONTRIBUTIONS PAYABLE

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as a liability with a corresponding decrease in contributions revenue. The Plan refunded the 2015 excess contributions applicable to participants in 2016.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through February 15, 2017 the date the financial statements were available to be issued. Except for the plan amendment described in Note 1, no other events requiring recognition or disclosure in the financial statements were identified.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

RECENT ACCOUNTING PRONOUNCEMENTS

In July 2015, the Financial Accounting Standard Board ("FASB") issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient.* Part II eliminates the requirements to disclose the fair value of individual investments that represent five percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. The Plan will continue to disaggregate investments that are measured using fair value by general type; however, the plan is no longer required to also disaggregate investments by nature, characteristics and risks. Parts I and III are not applicable for the Plan's 2015 financial statements. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Part II is to be applied retrospectively. Management elected to adopt the ASU for the 2015 plan year.

NOTE 3 - INVESTMENTS

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Principal Life Insurance Company and Mass Mutual Life Insurance Company, the custodians of the Plan, certified to the completeness and accuracy of all investments reflected in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2015 and 2014, and the related investment activity reflected in the accompanying Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2015, and the information reflected on the supplemental schedule of assets (held at end of year) as of December 31, 2015.

NOTE 4 - FAIR VALUE OF FINANCIAL INSTRUMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1
Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2
Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3
Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2015 and 2014.

NOTE 4 - FAIR VALUE OF FINANCIAL INSTRUMENTS (CONTINUED)

Mutual Funds

Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Pooled Separate Accounts

Valued at NAV of units held by the Plan at year-end. The NAV is based on the fair value of the underlying investments comprising the account.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets that were accounted for at fair value on a recurring basis as of December 31, 2015 and 2014.

		Assets at Fair Value as of December 31, 2015		
Description	Fair Values as of December 31, 2015	Quoted Prices in Active Markets For Identical Assets (Level 1)	Significant Other Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments				
Mutual funds	$1,044,915	$1,044,915	$ --	$ --
Total Investments at Fair Value	$1,044,915	$1,044,915	$ --	$ --

		Assets at Fair Value as of December 31, 2014		
Description	Fair Values as of December 31, 2014	Quoted Prices in Active Markets For Identical Assets (Level 1)	Significant Other Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments				
Pooled separate accounts	$720,684	$ --	$720,684	$ --
Total Investments at Fair Value	$720,684	$ --	$720,684	$ --

NOTE 4 - FAIR VALUE OF FINANCIAL INSTRUMENTS (CONTINUED)

The following table sets forth additional disclosures of the Plan's investments whose fair value is estimated using NAV per share as of December 31, 2014:

Investment	Fair Value 2014	Redemption Frequency	Redemption Notice Period
Pooled Separate Accounts			
Equity income funds (a)	$ 4,672	Daily	None
Asset allocation funds (b)	480,942	Daily	None
Foreign funds (c)	21,877	Daily	None
Growth funds (d)	120,934	Daily	None
Small company funds (e)	43,529	Daily	None
Bond funds (f)	27,037	Daily	None
Money market funds (g)	5,060	Daily	None
Specialty funds (h)	16,633	Daily	None
Total	$720,684		

There were no unfunded commitments as of December 31, 2014.

(a) Equity income funds are mutual funds composed largely of dividend-paying stocks.

(b) Asset allocation funds are funds that provide investors with a portfolio of a fixed or variable mix of the three main asset classes - stocks, bonds and cash equivalents in a variety of securities.

(c) Foreign funds are mutual funds, closed-end funds or exchange-traded funds that invest in companies located outside of the investor's country of residence.

(d) Growth funds are a diversified portfolio of stocks that have capital appreciation as their primary goal, with little or no dividend payouts. Portfolio companies would mainly consist of companies with above-average growth in earnings that reinvest their earnings into expansion, acquisitions, and/or research and development.

(e) Small company funds are funds that invest in companies that generally have an average of $500 million or less in market capitalization.

NOTE 4 - FAIR VALUE OF FINANCIAL INSTRUMENTS (CONTINUED)

(f) Bond funds are funds invested primarily in bonds and other debt instruments. Investments may include government, corporate, municipal and convertible bonds, along with other debt securities such as mortgage-backed securities.

(g) Money market funds are open-ended mutual funds that invest in short-term debt securities such as US Treasury bills and commercial paper.

(h) Specialty funds are mutual funds that concentrate their investments on a specific industrial or economic sector or a defined geographical area.

NOTE 5 - RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under the Department of Labor's regulations as any fiduciary of the Plan, any party rendering services to the Plan, the employer, certain participants, and others. Certain Plan investments were pooled separate accounts managed by the Principal Life Insurance Company. Certain Plan investments are mutual funds managed by Mass Mutual Life Insurance Company. These transactions qualify as party-in-interest transactions. The Plan allows participants to take loans from their accounts in the Plan. These notes receivable from participants qualify as party-in-interest transactions and totaled $54,954 and $38,815 at December 31, 2015 and 2014, respectively.

NOTE 6 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

NOTE 7 - TAX STATUS

The underlying non-standardized prototype plan has received an opinion letter from the Internal Revenue Service dated March 31, 2008, stating that the form of the Plan is qualified under Section 401 of the Internal Revenue Code (the "Code") and, therefore, the related trust is exempt from taxation. In accordance with Revenue Procedure 2011-49, 2011-44 I.R.B 608, the Plan Sponsor has determined that it is eligible to and has chosen to

NOTE 7 - TAX STATUS (CONTINUED)

rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015 and 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods pending or in progress.

NOTE 8 - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE 9 - PROHIBITED TRANSACTIONS

During 2015 and 2013, the Company failed to remit $192,409 and $7,907, respectively, of participant contributions and loan repayments totaling $13,514 and $1,134, respectively, to the Plan pursuant to 29 CFR 2510.3-102 of the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. All but $24,347 of these amounts were paid into the Plan by December 31, 2015, however, the related lost earnings will be calculated and deposited in 2017. Under the regulation, amounts paid by a Plan participant or withheld by an employer from a participant’s wages for contribution to the Plan are Plan assets on the earliest date they can reasonably be segregated from the Company’s general assets, but in no event later than the 15th business day of the month following the month in which the participant

NOTE 9 - PROHIBITED TRANSACTIONS (CONTINUED)

contributions are withheld or received by the Company. As a result, the Company has engaged in a nonexempt prohibited transaction under ERISA Section 406.

NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2015 to Form 5500:

Net assets available for benefits per the financial statements	$1,152,191
Excess contributions payable	20,709
Net Assets Available for Benefits per Form 5500	$1,172,900

The following is a reconciliation of net increase in net assets available for benefits to net income per Form 5500:

Net increase in net assets available for benefits per the financial statements	$ 378,465
Excess contributions payable	20,709
Net Income per Form 5500	$ 399,174

APERION CARE 401(k) & PROFIT SHARING PLAN
(FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

SCHEDULE H, LINE 4a

SCHEDULE OF DELINQUENT PARTICIPANT CONTIBUTIONS

FEIN: 46-5646073

PLAN NO.: 001

FOR THE YEAR ENDED DECEMBER 31, 2015

Participant Contributions Transferred Late to Plan		Total That Constitute Nonexempt Prohibited Transactions		Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
December 31, 2015	$ 5,592	$ --	$ --	$ --
December 24, 2015	595	--	--	--
December 18, 2015	5,552	--	--	--
December 11, 2015	8,002	--	--	--
December 04, 2015	6,473	--	--	--
November 25, 2015	451	--	--	--
November 24, 2015	80	--	--	--
November 23, 2015	732	--	--	--
November 20, 2015	7,687	--	--	--
November 13, 2015	8,264	--	--	--
November 12, 2015	259	--	--	--
November 10, 2015	567	--	--	--
November 09, 2015	719	--	--	--
November 06, 2015	7,041	--	--	--
October 27, 2015	80	--	--	--
October 26, 2015	618	--	--	--
October 23, 2015	7,150	--	--	--
October 16, 2015	6,259	--	--	--
October 15, 2015	178	--	--	--
October 14, 2015	457	--	--	--
October 13, 2015	705	--	--	--
October 09, 2015	7,289	--	--	--
October 05, 2015	337	--	--	--
Forward Total	$ 75,087	$ --	$ --	$ --

See independent auditors' report.

APERION CARE 401(k) & PROFIT SHARING PLAN
(FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

SCHEDULE H, LINE 4a

SCHEDULE OF DELINQUENT PARTICIPANT CONTIBUTIONS (CONTINUED)

FEIN: 46-5646073

PLAN NO.: 001

FOR THE YEAR ENDED DECEMBER 31, 2015

Participant Contributions Transferred Late to Plan		Total That Constitute Nonexempt Prohibited Transactions		Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Total From Page 17	$ 75,087	$ --	$ --	$ --
October 02, 2015	5,602	--	--	--
October 01, 2015	202	--	--	--
September 30, 2015	455	--	--	--
September 29, 2015	80	--	--	--
September 28, 2015	678	--	--	--
September 25, 2015	7,236	--	--	--
September 21, 2015	728	--	--	--
September 18, 2015	8,303	--	--	--
September 17, 2015	297	--	--	--
September 16, 2015	562	--	--	--
September 15, 2015	122	--	--	--
September 14, 2015	690	--	--	--
September 11, 2015	6,931	--	--	--
September 08, 2015	337	--	--	--
September 01, 2015	80	--	--	--
August 31, 2015	644	--	--	--
August 28, 2015	6,146	--	--	--
August 24, 2015	337	--	--	--
August 21, 2015	5,447	--	--	--
August 20, 2015	312	--	--	--
August 19, 2015	355	--	--	--
August 18, 2015	80	--	--	--
August 17, 2015	509	--	--	--
Total Forward	$ 121,218	$ --	$ --	$ --

See independent auditors' report.

APERION CARE 401(k) & PROFIT SHARING PLAN
(FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

SCHEDULE H, LINE 4a

SCHEDULE OF DELINQUENT PARTICIPANT CONTIBUTIONS (CONTINUED)

FEIN: 46-5646073

PLAN NO.: 001

FOR THE YEAR ENDED DECEMBER 31, 2015

Participant Contributions Transferred Late to Plan		Total That Constitute Nonexempt Prohibited Transactions		Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Total From Page 18	$ 121,218	$ --	$ --	$ --
August 14, 2015	4,502	--	--	--
August 07, 2015	5,018	--	--	--
August 06, 2015	113	--	--	--
August 05, 2015	355	--	--	--
August 04, 2015	80	--	--	--
August 03, 2015	490	--	--	--
July 31, 2015	4,021	--	--	--
July 24, 2015	4,814	--	--	--
July 23, 2015	90	--	--	--
July 22, 2015	355	--	--	--
July 20, 2015	484	--	--	--
July 17, 2015	4,143	--	--	--
July 10, 2015	5,101	--	--	--
July 09, 2015	188	--	--	--
July 08, 2015	355	--	--	--
July 06, 2015	484	--	--	--
July 03, 2015	4,136	--	--	--
June 24, 2015	355	--	--	--
June 22, 2015	472	--	--	--
June 19, 2015	4,182	--	--	--
June 12, 2015	4,813	--	--	--
June 11, 2015	197	--	--	--
June 10, 2015	577	--	--	--
Forward Total	$ 166,544	$ --	$ --	$ --

See independent auditors' report.

APERION CARE 401(k) & PROFIT SHARING PLAN
(FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

SCHEDULE H, LINE 4a

SCHEDULE OF DELINQUENT PARTICIPANT CONTIBUTIONS (CONTINUED)

FEIN: 46-5646073

PLAN NO.: 001

FOR THE YEAR ENDED DECEMBER 31, 2015

Participant Contributions Transferred Late to Plan		Total That Constitute Nonexempt Prohibited Transactions		Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Total From Page 19	$ 166,544	$ --	$ --	$ --
June 08, 2015	543	--	--	--
June 05, 2015	4,139	--	--	--
May 29, 2015	4,722	--	--	--
May 28, 2015	161	--	--	--
May 11, 2015	602	--	--	--
May 08, 2015	3,822	--	--	--
May 01, 2015	4,960	--	--	--
April 30, 2015	204	--	--	--
February 20, 2015	4,214	--	--	--
February 19, 2015	196	--	--	--
February 13, 2015	3,863	--	--	--
February 12, 2015	116	--	--	--
February 02, 2015	550	--	--	--
January 30, 2015	3,894	--	--	--
January 29, 2015	116	--	--	--
January 23, 2015	2,983	--	--	--
January 22, 2015	203	--	--	--
January 16, 2015	234	--	--	--
January 02, 2015	3,856	--	--	--
March 29, 2013	--	2,744	--	--
August 30, 2013	--	3,507	--	--
September 27, 2013	--	2,790	--	--
Total	$ 205,923	$ 9,041	$ --	$ --

See independent auditors' report.

APERION CARE 401(k) & PROFIT SHARING PLAN
(FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

SCHEDULE H, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

FEIN: 46-5646073

PLAN NO.: 001

DECEMBER 31, 2015

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	Mutual funds:			
	AllianceBernstein	AB Global Bond Fund	**	$ 957
	American Century	American Century Mid Cap Value Fund	**	1,670
	American Funds	American Funds New World Fund	**	4,667
	Artisan	Artisan International Fund	**	2,705
	Columbia	Columbia Mid Cap Index Fund	**	23,409
	Delaware	Delaware Small Cap Value Fund	**	2,574
	Invesco	Invesco Comstock Fund	**	4,907
	Ivy	Ivy Small Cap Growth Fund	**	640
	MFS	MFS Utilities Fund	**	1,522
*	Mass Mutual Retirement Services	MassMutual MSCI EAFE International Index Fund (N Tr)	**	15,238
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2010 Fund	**	107
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2015 Fund	**	49,033
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2020 Fund	**	67,761
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2025 Fund	**	113,296
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2030 Fund	**	165,570
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2035 Fund	**	154,584
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2040 Fund	**	240,844
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2045 Fund	**	68,967
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2050 Fund	**	45,210
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2055 Fund	**	13,076
*	Mass Mutual Retirement Services	MassMutual Russell 2000 Small Cap Index Fund	**	16,434
*	Mass Mutual Retirement Services	MassMutual S&P 500 Index Fund	**	21,863
	Nuveen	Nuveen Mid Cap Growth Opportunities Fund	**	13
	Oppenheimer	Oppenheimer Real Estate Fund	**	11,142
*	Mass Mutual Retirement Services	MassMutual Premier High Yield Fund	**	973
*	Mass Mutual Retirement Services	MassMutual Premier Main Street Fund	**	2,229
*	Mass Mutual Retirement Services	MassMutual Premier Money Market Fund (Babson) (U)	**	617
*	Mass Mutual Retirement Services	MassMutual Premier Money Market Fund (Babson)	**	126
*	Mass Mutual Retirement Services	MassMutual Select Growth Opportunities Fund	**	12,699
*	Mass Mutual Retirement Services	MassMutual Select Strategic Bond Fund	**	2,082
	Total Investments			1,044,915
	Other			
*	Participant Loans	Loans at rates ranging from 4.25% to 5.25%, maturing through December 8, 2020	^	54,954
	Grand Total			$ 1,099,869

* Identified as a party-in-interest.

**Cost information is not required for participant directed investments.

See independent auditors' report.

APERION CARE 401(k) & PROFIT SHARING PLAN
(FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

SCHEDULE H, LINE 4a

SCHEDULE OF DELINQUENT PARTICIPANT CONTIBUTIONS

FEIN: 46-5646073

PLAN NO.: 001

FOR THE YEAR ENDED DECEMBER 31, 2015

Participant Contributions Transferred Late to Plan		Total That Constitute Nonexempt Prohibited Transactions		Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
December 31, 2015	$ 5,592	$ --	$ --	$ --
December 24, 2015	595	--	--	--
December 18, 2015	5,552	--	--	--
December 11, 2015	8,002	--	--	--
December 04, 2015	6,473	--	--	--
November 25, 2015	451	--	--	--
November 24, 2015	80	--	--	--
November 23, 2015	732	--	--	--
November 20, 2015	7,687	--	--	--
November 13, 2015	8,264	--	--	--
November 12, 2015	259	--	--	--
November 10, 2015	567	--	--	--
November 09, 2015	719	--	--	--
November 06, 2015	7,041	--	--	--
October 27, 2015	80	--	--	--
October 26, 2015	618	--	--	--
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October 16, 2015	6,259	--	--	--
October 15, 2015	178	--	--	--
October 14, 2015	457	--	--	--
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October 09, 2015	7,289	--	--	--
October 05, 2015	337	--	--	--
Forward Total	$ 75,087	$ --	$ --	$ --

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APERION CARE 401(k) & PROFIT SHARING PLAN
(FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

SCHEDULE H, LINE 4a

SCHEDULE OF DELINQUENT PARTICIPANT CONTIBUTIONS (CONTINUED)

FEIN: 46-5646073

PLAN NO.: 001

FOR THE YEAR ENDED DECEMBER 31, 2015

Participant Contributions Transferred Late to Plan		Total That Constitute Nonexempt Prohibited Transactions		Total Fully Corrected Under VFCP and PTE 2002-51
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September 28, 2015	678	--	--	--
September 25, 2015	7,236	--	--	--
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September 18, 2015	8,303	--	--	--
September 17, 2015	297	--	--	--
September 16, 2015	562	--	--	--
September 15, 2015	122	--	--	--
September 14, 2015	690	--	--	--
September 11, 2015	6,931	--	--	--
September 08, 2015	337	--	--	--
September 01, 2015	80	--	--	--
August 31, 2015	644	--	--	--
August 28, 2015	6,146	--	--	--
August 24, 2015	337	--	--	--
August 21, 2015	5,447	--	--	--
August 20, 2015	312	--	--	--
August 19, 2015	355	--	--	--
August 18, 2015	80	--	--	--
August 17, 2015	509	--	--	--
Total Forward	$ 121,218	$ --	$ --	$ --

See independent auditors' report.

APERION CARE 401(k) & PROFIT SHARING PLAN
(FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

SCHEDULE H, LINE 4a

SCHEDULE OF DELINQUENT PARTICIPANT CONTIBUTIONS (CONTINUED)

FEIN: 46-5646073

PLAN NO.: 001

FOR THE YEAR ENDED DECEMBER 31, 2015

Participant Contributions Transferred Late to Plan		Total That Constitute Nonexempt Prohibited Transactions		Total Fully Corrected Under VFCP and PTE 2002-51
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July 17, 2015	4,143	--	--	--
July 10, 2015	5,101	--	--	--
July 09, 2015	188	--	--	--
July 08, 2015	355	--	--	--
July 06, 2015	484	--	--	--
July 03, 2015	4,136	--	--	--
June 24, 2015	355	--	--	--
June 22, 2015	472	--	--	--
June 19, 2015	4,182	--	--	--
June 12, 2015	4,813	--	--	--
June 11, 2015	197	--	--	--
June 10, 2015	577	--	--	--
Forward Total	$ 166,544	$ --	$ --	$ --

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APERION CARE 401(k) & PROFIT SHARING PLAN
(FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

SCHEDULE H, LINE 4a

SCHEDULE OF DELINQUENT PARTICIPANT CONTIBUTIONS (CONTINUED)

FEIN: 46-5646073

PLAN NO.: 001

FOR THE YEAR ENDED DECEMBER 31, 2015

Participant Contributions Transferred Late to Plan		Total That Constitute Nonexempt Prohibited Transactions		Total Fully Corrected Under VFCP and PTE 2002-51
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June 05, 2015	4,139	--	--	--
May 29, 2015	4,722	--	--	--
May 28, 2015	161	--	--	--
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May 08, 2015	3,822	--	--	--
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February 12, 2015	116	--	--	--
February 02, 2015	550	--	--	--
January 30, 2015	3,894	--	--	--
January 29, 2015	116	--	--	--
January 23, 2015	2,983	--	--	--
January 22, 2015	203	--	--	--
January 16, 2015	234	--	--	--
January 02, 2015	3,856	--	--	--
March 29, 2013	--	2,744	--	--
August 30, 2013	--	3,507	--	--
September 27, 2013	--	2,790	--	--
Total	$ 205,923	$ 9,041	$ --	$ --

See independent auditors' report.

APERION CARE 401(k) & PROFIT SHARING PLAN
(FORMERLY YAM MANAGEMENT, LLC 401(k) & PROFIT SHARING PLAN)

SCHEDULE H, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

FEIN: 46-5646073

PLAN NO.: 001

DECEMBER 31, 2015

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	Mutual funds:			
	AllianceBernstein	AB Global Bond Fund	**	$ 957
	American Century	American Century Mid Cap Value Fund	**	1,670
	American Funds	American Funds New World Fund	**	4,667
	Artisan	Artisan International Fund	**	2,705
	Columbia	Columbia Mid Cap Index Fund	**	23,409
	Delaware	Delaware Small Cap Value Fund	**	2,574
	Invesco	Invesco Comstock Fund	**	4,907
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*	Mass Mutual Retirement Services	MassMutual MSCI EAFE International Index Fund (N Tr)	**	15,238
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2010 Fund	**	107
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2015 Fund	**	49,033
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2020 Fund	**	67,761
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2025 Fund	**	113,296
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2030 Fund	**	165,570
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2035 Fund	**	154,584
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2040 Fund	**	240,844
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2045 Fund	**	68,967
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2050 Fund	**	45,210
*	Mass Mutual Retirement Services	MassMutual RetireSMART 2055 Fund	**	13,076
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*	Mass Mutual Retirement Services	MassMutual S&P 500 Index Fund	**	21,863
	Nuveen	Nuveen Mid Cap Growth Opportunities Fund	**	13
	Oppenheimer	Oppenheimer Real Estate Fund	**	11,142
*	Mass Mutual Retirement Services	MassMutual Premier High Yield Fund	**	973
*	Mass Mutual Retirement Services	MassMutual Premier Main Street Fund	**	2,229
*	Mass Mutual Retirement Services	MassMutual Premier Money Market Fund (Babson) (U)	**	617
*	Mass Mutual Retirement Services	MassMutual Premier Money Market Fund (Babson)	**	126
*	Mass Mutual Retirement Services	MassMutual Select Growth Opportunities Fund	**	12,699
*	Mass Mutual Retirement Services	MassMutual Select Strategic Bond Fund	**	2,082
	Total Investments			1,044,915
	Other			
*	Participant Loans	Loans at rates ranging from 4.25% to 5.25%, maturing through December 8, 2020	^	54,954
	Grand Total			$ 1,099,869

* Identified as a party-in-interest.

**Cost information is not required for participant directed investments.

See independent auditors' report.

5500 Electronic Filing Authorization

Plan Name: Aperion Care 401(k) & Profit Sharing Plan
EIN/PN: 46-5646073/001
Plan Year: 01/01/2015 - 12/31/2015

I hereby authorize The Pension Specialists, Ltd. to electronically file the above return with the US Department of Labor's Electronic Filing Acceptance System (EFAST).

I have signed Form 5500 for this return and understand a scanned copy of this return bearing my manual signature will be included in the electronic filing and posted on the US Department of Labor's internet site for public disclosure.

Plan Administrator

(sign)

9/26/17
(date)

Plan Sponsor

(sign)

9/26/17
(date)