

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611 Report Period Beginning: 01/01/17 Ending: 12/31/17

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	98	Skilled (SNF)	98	35,770	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	98	TOTALS	98	35,770	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	2,285	245	6,819	9,349	8
9	SNF/PED					9
10	ICF	20,614	1,773		22,387	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	22,899	2,018	6,819	31,736	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.72%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 05/01/15

J. Was the facility purchased or leased after January 1, 1978?
YES Date 05/01/15 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 98 and days of care provided 5,139

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/17 Fiscal Year: 12/31/17

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

Facility Name & ID Number Aperion Care Spring Valley, Llc # 0053611 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	186,420	18,023	20,520	224,963		224,963	(12,189)	212,774		1
2	Food Purchase		168,662		168,662	(110)	168,552	(42)	168,510		2
3	Housekeeping	137,821	26,390		164,211		164,211		164,211		3
4	Laundry	55,669	13,442		69,111		69,111		69,111		4
5	Heat and Other Utilities			104,511	104,511		104,511	(9,552)	94,959		5
6	Maintenance	41,983	61,727	86,472	190,182		190,182	8,802	198,984		6
7	Other (specify):*							2,830	2,830		7
8	TOTAL General Services	421,893	288,244	211,503	921,640	(110)	921,530	(10,151)	911,379		8
	B. Health Care and Programs										
9	Medical Director			23,400	23,400		23,400		23,400		9
10	Nursing and Medical Records	1,725,533	128,457	54,424	1,908,414		1,908,414	(3,500)	1,904,914		10
10a	Therapy	5,640			5,640		5,640		5,640		10a
11	Activities	84,894	3,040	1,744	89,678		89,678		89,678		11
12	Social Services	132,205		2,679	134,884		134,884		134,884		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							4,236	4,236		15
16	TOTAL Health Care and Programs	1,948,272	131,497	82,247	2,162,016		2,162,016	736	2,162,752		16
	C. General Administration										
17	Administrative	119,738		300,005	419,743		419,743	(249,403)	170,340		17
18	Directors Fees										18
19	Professional Services			269,866	269,866	(143)	269,723	(165,475)	104,248		19
20	Dues, Fees, Subscriptions & Promotions			113,628	113,628		113,628	(91,043)	22,585		20
21	Clerical & General Office Expenses	66,927		175,276	242,203		242,203	(17,482)	224,721		21
22	Employee Benefits & Payroll Taxes			342,801	342,801	110	342,911		342,911		22
23	Inservice Training & Education										23
24	Travel and Seminar			5,302	5,302		5,302	1,913	7,215		24
25	Other Admin. Staff Transportation			3,093	3,093		3,093	2,244	5,337		25
26	Insurance-Prop.Liab.Malpractice			80,204	80,204		80,204	1,698	81,902		26
27	Other (specify):*							14,255	14,255		27
28	TOTAL General Administration	186,665		1,290,175	1,476,840	(34)	1,476,806	(503,292)	973,514		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,556,830	419,741	1,583,925	4,560,496	(143)	4,560,353	(512,707)	4,047,646		29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Aperion Care Spring Valley, Llc

#0053611

Report Period Beginning:

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Ending:

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V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			25,826	25,826		25,826	4,366	30,192			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			34,855	34,855		34,855	5,044	39,899			32
33	Real Estate Taxes			61,422	61,422	143	61,565	1,207	62,773			33
34	Rent-Facility & Grounds			461,711	461,711		461,711	(28,000)	433,711			34
35	Rent-Equipment & Vehicles			19,611	19,611		19,611	3,824	23,435			35
36	Other (specify):*			2,595	2,595		2,595	(2,595)				36
37	TOTAL Ownership			606,020	606,020	143	606,163	(16,154)	590,010			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		166,755	779,290	946,045		946,045	(29,928)	916,117			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			212,258	212,258		212,258		212,258			42
43	Other (specify):*			20,281	20,281		20,281	(20,281)				43
44	TOTAL Special Cost Centers		166,755	1,011,829	1,178,584		1,178,584	(50,209)	1,128,375			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,556,830	586,496	3,201,774	6,345,100		6,345,100	(579,069)	5,766,031			45

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

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

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VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(10,467)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(10,299)	30		9
10	Interest and Other Investment Income	(1,029)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(107)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,338)	21		18
19	Entertainment				19
20	Contributions	(96,123)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(126,709)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(16,954)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (263,026)		\$	30

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(316,044)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (316,044)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (579,070)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

Aperion Care Spring Valley, Llc

ID# 0053611

Report Period Beginning: 01/01/17

Ending: 12/31/17

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Credit Card Processing	\$ (655)	21	1
2	Marketing	(16,425)	43	2
3	Promotional Products	(3,031)	43	3
4	Bank Charges	(3,581)	21	4
5	Non-Allowable Seminar	(37)	24	5
6	Theft & Damage Loss	(3,250)	21	6
7	Amortization	(2,595)	36	7
8	Sales/Use Tax	(336)	21	8
9	Additional R&M	21,754	06	9
10	Capitalized R&M	(2,620)	06	10
11	PAC Dues	(1,960)	20	11
12	Non-Allowable Professional Fees	(500)	19	12
13	Non-Allowable Legal	(3,718)	19	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(16,954)		49

Aperion Care Spring Valley, Llc

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Spring Valley, Llc# 0053611

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				(12,189)								(12,189)	1
2	Food Purchase	(107)		62		3							(42)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(10,467)		(11)			926						(9,552)	5
6	Maintenance	19,134		939	(13,132)		1,861						8,802	6
7	Other (specify):*			39	2,505		286						2,830	7
8	TOTAL General Services	8,560		1,029	(22,816)	3	3,074						(10,151)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			7,111	(10,611)								(3,500)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			359	3,877								4,236	15
16	TOTAL Health Care and Programs			7,470	(6,734)								736	16
	C. General Administration													
17	Administrative			(251,870)		2,467							(249,403)	17
18	Directors Fees													18
19	Professional Services	(4,218)		(52,957)	(6,239)	(104,185)	6,536	(4,413)					(165,475)	19
20	Fees, Subscriptions & Promotions	(98,083)		4,743	1,801	485	11						(91,043)	20
21	Clerical & General Office Expenses	(135,869)		33,801	6,441	76,519	1,626						(17,482)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(37)		1,150	669	131							1,913	24
25	Other Admin. Staff Transportation			904	1,277	62							2,244	25
26	Insurance-Prop.Liab.Malpractice			1,698									1,698	26
27	Other (specify):*			3,910	856	9,489							14,255	27
28	TOTAL General Administration	(238,207)		(258,620)	4,806	(15,032)	8,174	(4,413)					(503,292)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(229,647)		(250,121)	(24,744)	(15,029)	11,247	(4,413)					(512,707)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(10,299)		1,230	220	271	12,944						4,366	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(1,029)		3,140	15	(381)	3,299						5,044	32
33	Real Estate Taxes						1,207						1,207	33
34	Rent-Facility & Grounds						(28,000)						(28,000)	34
35	Rent-Equipment & Vehicles			2,391	350	327	756						3,824	35
36	Other (specify):*	(2,595)											(2,595)	36
37	TOTAL Ownership	(13,923)		6,761	585	216	(9,794)						(16,154)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers								(29,928)				(29,928)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(19,456)			(825)								(20,281)	43
44	TOTAL Special Cost Centers	(19,456)			(825)				(29,928)				(50,209)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(263,026)		(243,359)	(24,984)	(14,813)	1,454	(4,413)	(29,928)				(579,069)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	2	FOOD	APERION CARE, INC.	100.00%	\$ 62	\$ 62 15
16	V	5	UTILITIES	APERION CARE, INC.	100.00%	(11)	(11) 16
17	V	6	MAINTENANCE SALARY	APERION CARE, INC.	100.00%	771	771 17
18	V	6	REPAIRS & MAINTENANCE	APERION CARE, INC.	100.00%	168	168 18
19	V	7	EMP. BEN.-GEN. SERV. & DIETARY	APERION CARE, INC.	100.00%	39	39 19
20	V	10	SALARY- NURSE	APERION CARE, INC.	100.00%	7,111	7,111 20
21	V	15	PAYROLL TAXES/GROUP INSURANCE	APERION CARE, INC.	100.00%	359	359 21
22	V	17	ADMINISTRATIVE SALARIES	APERION CARE, INC.	100.00%	42,401	42,401 22
23	V	17	MANAGEMENT FEES	APERION CARE, INC.	100.00%	5,735	5,735 23
24	V	19	PROFESSIONAL FEES	APERION CARE, INC.	100.00%	3,749	3,749 24
25	V	20	FEES, SUBSCRIPTIONS	APERION CARE, INC.	100.00%	4,743	4,743 25
26	V	21	CLERICAL SALARY	APERION CARE, INC.	100.00%	32,611	32,611 26
27	V	21	CLERICAL & GENERAL	APERION CARE, INC.	100.00%	1,190	1,190 27
28	V	24	SEMINARS	APERION CARE, INC.	100.00%	1,150	1,150 28
29	V	25	AUTO AND TRAVEL	APERION CARE, INC.	100.00%	904	904 29
30	V	26	INSURANCE	APERION CARE, INC.	100.00%	1,698	1,698 30
31	V	27	EMP. BEN.-GEN. ADMIN.	APERION CARE, INC.	100.00%	3,910	3,910 31
32	V	30	DEPRECIATION	APERION CARE, INC.	100.00%	1,230	1,230 32
33	V	32	INTEREST	APERION CARE, INC.	100.00%	3,140	3,140 33
34	V	35	AUTO LEASE	APERION CARE, INC.	100.00%	2,371	2,371 34
35	V	35	EQUIPMENT RENTAL	APERION CARE, INC.	100.00%	20	20 35
36	V	17	MANAGEMENT FEE	APERION CARE, INC.	100.00%		(300,005) 36
37	V	19	HOME OFFICE	APERION CARE, INC.	100.00%		(56,706) 37
38	V						
39	Total		\$ 356,711			\$ 113,351	\$ * (243,359) 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1	DIETITIAN SALARY	\$	APERION CONSULTING, LLC	100.00%	\$ 8,331	\$ 8,331	15
16	V	6	MAINTENANCY SALARY		APERION CONSULTING, LLC	100.00%	9,338	9,338	16
17	V	6	REPAIRS & MAINTENANCE		APERION CONSULTING, LLC	100.00%	5	5	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING, LLC	100.00%	2,505	2,505	18
19	V	10	SALARY NURSE		APERION CONSULTING, LLC	100.00%	34,264	34,264	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	3,877	3,877	20
21	V	19	PROFESSIONAL FEES		APERION CONSULTING, LLC	100.00%	1,211	1,211	21
22	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING, LLC	100.00%	1,801	1,801	22
23	V	21	CLERICAL & GENERAL		APERION CONSULTING, LLC	100.00%	6,441	6,441	23
24	V	24	SEMINARS		APERION CONSULTING, LLC	100.00%	669	669	24
25	V	25	AUTO AND TRAVEL		APERION CONSULTING, LLC	100.00%	1,277	1,277	25
26	V	27	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING, LLC	100.00%	856	856	26
27	V	30	DEPRECIATION		APERION CONSULTING, LLC	100.00%	220	220	27
28	V	32	INTEREST		APERION CONSULTING, LLC	100.00%	15	15	28
29	V	35	AUTO LEASE		APERION CONSULTING, LLC	100.00%	350	350	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V	10	CONSULTING	44,875	APERION CONSULTING, LLC	100.00%		(44,875)	34
35	V	01	DIETICIAN	20,520	APERION CONSULTING, LLC	100.00%		(20,520)	35
36	V	43	MARKETING	825	APERION CONSULTING, LLC	100.00%		(825)	36
37	V	19	MANAGED CARE	7,450	APERION CONSULTING, LLC	100.00%		(7,450)	37
38	V	06	PROJECT MANAGER	22,475	APERION CONSULTING, LLC	100.00%		(22,475)	38
39	Total		\$ 96,145				\$ 71,161	\$ * (24,984)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	2 FOOD	\$	APERION FINANCIAL, LLC	100.00%	\$ 3	\$ 3
16	V	17 ADMINISTRATIVE		APERION FINANCIAL, LLC	100.00%	2,467	2,467
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL, LLC	100.00%	1,125	1,125
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL, LLC	100.00%	485	485
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL, LLC	100.00%	76,519	76,519
20	V	24 SEMINARS		APERION FINANCIAL, LLC	100.00%	131	131
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL, LLC	100.00%	62	62
22	V	27 EMP. BEN.-GEN. ADMIN.		APERION FINANCIAL, LLC	100.00%	9,489	9,489
23	V	30 DEPRECIATION		APERION FINANCIAL, LLC	100.00%	271	271
24	V	32 INTEREST		APERION FINANCIAL, LLC	100.00%	(381)	(381)
25	V	35 EQUIPMENT RENTAL		APERION FINANCIAL, LLC	100.00%	327	327
26	V			APERION FINANCIAL, LLC	100.00%		
27	V			APERION FINANCIAL, LLC	100.00%		
28	V			APERION FINANCIAL, LLC	100.00%		
29	V			APERION FINANCIAL, LLC	100.00%		
30	V			APERION FINANCIAL, LLC	100.00%		
31	V			APERION FINANCIAL, LLC	100.00%		
32	V			APERION FINANCIAL, LLC	100.00%		
33	V			APERION FINANCIAL, LLC	100.00%		
34	V	19 HOME OFFICE EXPENSE	105,310	APERION FINANCIAL, LLC	100.00%		(105,310)
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 105,310			\$ 90,497	\$ * (14,813)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	CHASE OFFICE,LLC	100.00%	\$ 926	\$	926	15
16	V	6 REPAIRS & MAINTENANCE		CHASE OFFICE,LLC		1,861		1,861	16
17	V	7 HOUSEKEEPING		CHASE OFFICE,LLC		286		286	17
18	V	19 PROFESSIONAL FEES		CHASE OFFICE,LLC		6,536		6,536	18
19	V	20 DUES & SUBSCRIPTIONS		CHASE OFFICE,LLC		11		11	19
20	V	21 OFFICE EXPENSE		CHASE OFFICE,LLC		1,626		1,626	20
21	V	26 INSURANCE		CHASE OFFICE,LLC					21
22	V	30 DEPRECIATION		CHASE OFFICE,LLC		12,944		12,944	22
23	V	32 INTEREST EXPENSE		CHASE OFFICE,LLC		3,299		3,299	23
24	V	33 REAL ESTATE TAXES		CHASE OFFICE,LLC		1,207		1,207	24
25	V	35 EQUIPMENT RENTAL		CHASE OFFICE,LLC		756		756	25
26	V	34 RENTAL INCOME	28,000	CHASE OFFICE,LLC				(28,000)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 28,000			\$ 29,454	\$ *	1,454	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 18,388	ProPay HR LLC	24.00%	\$ 13,975	\$ (4,413)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 18,388			\$ 13,975	\$ * (4,413)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy Services	\$ 742,622	Renewal Rehab	100.00%	\$ 712,694	\$ (29,928)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 742,622			\$ 712,694	\$ * (29,928)

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Yosef Meystel Delta Trust	24.00%	Aperion Care Bloomington	Bloomington	Interbuild Construction	Chicago	Bldg Improvements	1
2	David Berkowitz Delta Trust	24.00%	Aperion Care Bridgeport	Bridgeport	Chase Office, LLC	Lincolnwood	Home Office, Building Co.	2
3	Michael Rosen	24.00%	Aperion Care Burbank	Burbank	Propay	Evanston	Payroll Services	3
4	Jeremy Boshes	1.00%	Aperion Care Chicago Heights	Chicago Heights	Renewal Rehab	Skokie	Therapy Services	4
5	Steven Turofsky	1.00%	Aperion Care Demotte	Demotte,IN	Aperion Care, Inc.	Skokie	Corporate Manager	5
6	Michelle Koder	1.00%	Aperion Care Dolton	Dolton	Aperion Consulting, Inc.	Skokie	Consulting Co.	6
7	Frederick Frankel	1.25%	Aperion Care Elgin	Elgin	Aperion Financial, Inc.	Skokie	Bookkeeping	7
8	Morris Esformes	4.75%	Aperion Care Evanston	Evanston	Eco-Brite	Skokie	Laundry	8
9	Delecia Wirtenberg Revocable Trust	4.75%	Aperion Care Forest Park	Forest Park	Pointe Group Care, LLC	Boston, MA	Bookkeeping	9
10	Sylvia Yolinsky Revocable Trust	4.75%	Aperion Care Plum Grove	Palatine	Pointe Property, LLC	Boston, MA	Property Management	10
11	Jack Yolinsky	4.75%	Aperion Care Galesburg	Galesburg	Aperion Estates Peru	Peru, IN	ALF	11
12	David J. Wirtenberg	4.75%	Aperion Care Hidden Lake	St. Louis, MO	Aperion Care Demotte	Demotte, IN	ALF	12
13			Aperion Care Highwood	Highwood	Aperion Care Hidden Lake	St. Louis, MO	ALF	13
14			Aperion Care International	Chicago	Aperion Care Hidden Lake	St. Louis, MO	ILF	14
15			Aperion Care Jacksonville	Jacksonville	Aperion Care Hidden Lake	St. Louis, MO	Memory Care	15
16			Aperion Care Kokomo	Kokomo, IN	San Antonio Property, LLC	San Antonio, TX	Building Co.	16
17			Aperion Care Litchfield	Litchfield	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	17
18			Aperion Care Midlothian	Midlothian				18
19			Aperion Care Moline	East Moline				19
20			Aperion Care Oak Lawn	Oak Lawn				20
21			Aperion Care Peru	Peru, IN				21
22			Aperion Care Springfield	Springfield				22
23			Aperion Care St. Elmo	St. Elmo				23
24			Aperion Care Tolleston Park	Gary, IN				24
25			Aperion Care Toluca	Toluca				25
26			Aperion Care Valparaiso	Valparaiso, IN				26
27			Aperion Care Wilmington	Wilmington				27
28			Burgin Manor	Olney				28
29			The Arbors at Michigan City	Michigan City, IN				29
30			Aperion Care Cairo	Cairo				30

Facility Name & ID Number Aperion Care Spring Valley, Llc # 0053611 Report Period Beginning: 01/01/17 Ending: 12/31/17

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	1.1	2.75%	Alloc Salary	\$ 5,735	17-7	1	
2	Jay Meystel	Relative	Administrative	0.00%	See Attached	0.6	1.50%	Alloc Salary	829	17-7	2	
3	Joel Meystel	Relative	Clerical	0.00%	See Attached	0.6	3.00%	Alloc Salary	217	21-7	3	
4	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.096	2.87%	Alloc Salary	808	21-7	4	
5	David Berkowitz	Relative	Administrative	0.00%	See Attached	1.1	2.75%	Alloc Salary	5,735	17-7	5	
6	Frederick Frankel	Owner	Administrative	1.25%	See Attached	1.1	2.75%	Alloc Salary	5,259	17-7	6	
7	Steve Turofsky	Owner	Administrative	1.00%	See Attached	1.1	2.75%	Alloc Salary	5,735	17-7	7	
8	Michael Rosen	Relative	Administrative	24.00%	See Attached	1.1	2.75%	Alloc. Fee	5,735	17-7	8	
9	Nosson Factor	Relative	Clerical	0%	See Attached	0.9	2.74%	Alloc Salary	1,967	21-7	9	
10	Michelle Koder	Owner	Nursing	1.00%	See Attached	1.1	2.75%	Alloc Salary	3,881	10-7	10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 35,901		13	

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

APERION CARE, INC.

Street Address

4655 W CHASE AVENUE

City / State / Zip Code

LINCOLNWOOD, ILLINOIS 60712

Phone Number

(847) 262-8300

Fax Number

(

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	1,106,839	47	\$ 2,158	\$ 31,736	\$ 62	1
2	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	(372)	31,736	(11)	2
3	6	MAINTENANCE SALARY	ACTUAL CENSUS	1,106,839	47	26,901	31,736	771	3
4	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	5,855	31,736	168	4
5	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	1,106,839	47	1,359	31,736	39	5
6	10	SALARY- NURSE	ACTUAL CENSUS	1,106,839	47	248,007	31,736	7,111	6
7	15	PAYROLL TAXES/GROUP INS	ACTUAL CENSUS	1,106,839	47	12,526	31,736	359	7
8	17	ADMINISTRATIVE SALARIES	ACTUAL CENSUS	1,106,839	47	1,478,789	31,736	42,401	8
9	17	MANAGEMENT FEES	ACTUAL CENSUS	1,106,839	47	200,000	31,736	5,735	9
10	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	130,754	31,736	3,749	10
11	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	165,435	31,736	4,743	11
12	21	CLERICAL SALARY	ACTUAL CENSUS	1,106,839	47	1,137,341	31,736	32,611	12
13	21	CLERICAL & GENERAL	ACTUAL CENSUS	1,106,839	47	41,500	31,736	1,190	13
14	24	SEMINARS	ACTUAL CENSUS	1,106,839	47	40,097	31,736	1,150	14
15	25	AUTO AND TRAVEL	ACTUAL CENSUS	1,106,839	47	31,545	31,736	904	15
16	26	INSURANCE	ACTUAL CENSUS	1,106,839	47	59,232	31,736	1,698	16
17	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	1,106,839	47	136,354	31,736	3,910	17
18	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	42,899	31,736	1,230	18
19	32	INTEREST	ACTUAL CENSUS	1,106,839	47	109,529	31,736	3,140	19
20	35	AUTO LEASE	ACTUAL CENSUS	1,106,839	47	82,699	31,736	2,371	20
21	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	707	31,736	20	21
22									22
23									23
24									24
25	TOTALS				\$ 3,953,315	\$ 2,891,038		\$ 113,351	25

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETITIAN SALARY	PATIENT DAYS	1,106,839	47	\$ 290,566	\$ 31,736	\$ 8,331	1
2	6	MAINTENANCY SALARY	PATIENT DAYS	1,106,839	47	325,675	31,736	9,338	2
3	6	REPAIRS & MAINTENANCE	PATIENT DAYS	1,106,839	47	162	31,736	5	3
4	7	EMP. BEN.-GEN. SERV. & DIE	PATIENT DAYS	1,106,839	47	87,378	31,736	2,505	4
5	10	SALARY NURSE	PATIENT DAYS	1,106,839	47	1,194,994	1,194,994	34,264	5
6	15	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	135,233	31,736	3,877	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	1,106,839	47	42,241	31,736	1,211	7
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	1,106,839	47	62,820	31,736	1,801	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	1,106,839	47	224,648	200,283	6,441	9
10	24	SEMINARS	PATIENT DAYS	1,106,839	47	23,340	31,736	669	10
11	25	AUTO AND TRAVEL	PATIENT DAYS	1,106,839	47	44,550	31,736	1,277	11
12	27	PAYROLL TAXES/GROUP INS	PATIENT DAYS	1,106,839	47	29,866	31,736	856	12
13	30	DEPRECIATION	PATIENT DAYS	1,106,839	47	7,685	31,736	220	13
14	32	INTEREST	PATIENT DAYS	1,106,839	47	508	31,736	15	14
15	35	AUTO LEASE	PATIENT DAYS	1,106,839	47	12,204	31,736	350	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 2,481,871	\$ 2,011,519	\$ 71,161	25

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	ACTUAL CENSUS	47	\$ 92	\$	31,736	\$ 3	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	47	86,036	86,036	31,736	2,467	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	47	39,233		31,736	1,125	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	47	16,932		31,736	485	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	47	2,668,725	2,630,420	31,736	76,519	5
6	24	SEMINARS	ACTUAL CENSUS	47	4,567		31,736	131	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	47	2,179		31,736	62	7
8	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	47	330,931		31,736	9,489	8
9	30	DEPRECIATION	ACTUAL CENSUS	47	9,460		31,736	271	9
10	32	INTEREST	ACTUAL CENSUS	47	(13,300)		31,736	(381)	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	47	11,395		31,736	327	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 3,156,251	\$ 2,716,455		\$ 90,497	25

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	1,106,839	47	\$ 32,299	\$ 31,736	\$ 926	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	1,106,839	47	64,905	31,736	1,861	2
3	7	HOUSEKEEPING	ACTUAL CENSUS	1,106,839	47	9,989	31,736	286	3
4	19	PROFESSIONAL FEES	ACTUAL CENSUS	1,106,839	47	227,965	31,736	6,536	4
5	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	1,106,839	47	387	31,736	11	5
6	21	OFFICE EXPENSE	ACTUAL CENSUS	1,106,839	47	56,714	31,736	1,626	6
7	26	INSURANCE	ACTUAL CENSUS	1,106,839	47		31,736		7
8	30	DEPRECIATION	ACTUAL CENSUS	1,106,839	47	451,435	31,736	12,944	8
9	32	INTEREST EXPENSE	ACTUAL CENSUS	1,106,839	47	115,060	31,736	3,299	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	1,106,839	47	42,109	31,736	1,207	10
11	35	EQUIPMENT RENTAL	ACTUAL CENSUS	1,106,839	47	26,374	31,736	756	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,027,237	\$	\$ 29,454	25

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

ProPay HR LLC

Street Address

2201 W. MAIN ST

City / State / Zip Code

EVANSTON, ILLINOIS 60202

Phone Number

(847) 905 3268

Fax Number

(

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct		\$	\$		\$ 13,975	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 13,975	25

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Renewal Rehab

Street Address

4655 W. Chase

City / State / Zip Code

Lincolnwood, IL 60714

Phone Number

(847) 673-6767

Fax Number

(847) 673-6768

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct	43	\$	\$		\$ 712,694	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 712,694	25

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number

Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending:

12/31/17

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1																				
2																				
3																				
4																				
5																				
Working Capital																				
6	The Private Bank		X	Line of Credit				474,601		33,293										
7	GM Financial		X	Line of Credit - Auto				45,317												
8																				
9	TOTAL Facility Related							519,918		33,293										
B. Non-Facility Related*																				
10	Interest - Insurance Policies		X							1,562										
11	Interest Income		X							(1,029)										
12	Allocated from Aperion Care									3,140										
13	See Supplemental Schedule									2,933										
14	TOTAL Non-Facility Related									6,606										
15	TOTALS (line 9+line14)							519,918		39,899										

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

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

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

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

B. Real Estate Taxes

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

1. Real Estate Tax accrual used on 2016 report.		\$	<u>56,062</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<u>59,950</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>3,888</u>	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>58,742</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	<u>143</u>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>62,773</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	<u>48,947</u>	8
	2013	<u>47,790</u>	9
	2014	<u>54,229</u>	10
	2015	<u>56,062</u>	11
	2016	<u>58,742</u>	12

2017 Accrual = 2016 Tax

Allocated from Chase Office - \$1,207

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

NOTES:

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

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending:

12/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,107 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Allocated from Chase Office, LLC</u>			<u>\$ 1,780</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 1,780	3

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending:

12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	4	
5										5	
6										6	
7										7	
8										8	
	Improvement Type**										
9										9	
10										10	
11										11	
12										12	
13										13	
14										14	
15										15	
16										16	
17										17	
18										18	
19										19	
20										20	
21										21	
22										22	
23										23	
24										24	
25										25	
26										26	
27										27	
28										28	
29										29	
30										30	
31										31	
32										32	
33										33	
34										34	
35										35	
36										36	

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70								70
67	Related Building Company (Pages 12F & 12G)							67
68	Related Party Allocations (Pages 12H & 12I)		102,141	6,768		4,716	(2,052)	6,960
69	Financial Statement Depreciation			25,826			(25,826)	
70	TOTAL (lines 4 thru 69)		\$ 102,141	\$ 32,594		\$ 4,716	\$ (27,878)	\$ 6,960

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 102,141	\$ 32,594		\$ 4,716	\$ (27,878)	\$ 6,960	1
2	Data Cable Installation	2015	7,643		20	382	382	955	2
3	Data And Voice Cable Installation	2015	7,866		20	393	393	983	3
4	Install Outlets-Hall/Nurse Station/Dining/Laundry/Admin Office	2015	2,520		20	126	126	315	4
5	Compressor Replacement And Piping	2015	2,865		20	143	143	358	5
6	Signage For Road Sign / Glass Door / Awning	2015	5,837		20	292	292	730	6
7	Install Trane Packaged Rooftop Unit	2017	8,250		20	378	378	378	7
8	Intake Damper Blade For Hvac Unit	2017	2,800		20	467	467	467	8
9	Cable Installation And Programming For Phones	2017	5,574		20	163	163	163	9
10	Installation Of 6 Foot White Privacy Fence	2017	3,200		20	80	80	80	10
11	Dining Room/Lounge - New Floors, Ceiling, Lighting, Paint	2017	391,065		20	1,631	1,631	1,631	11
12	Dry Pendant Sprinkler Heads	2017	19,760		20	988	988	988	12
13	Replace Compressor On Walk-In Cooler	2017	2,620		20	131	131	131	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 562,141	\$ 32,594		\$ 9,890	\$ (22,704)	\$ 14,139	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 562,141	\$ 32,594		\$ 9,890	\$ (22,704)	\$ 14,139	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 562,141	\$ 32,594		\$ 9,890	\$ (22,704)	\$ 14,139	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 562,141	\$ 32,594		\$ 9,890	\$ (22,704)	\$ 14,139	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 562,141	\$ 32,594		\$ 9,890	\$ (22,704)	\$ 14,139	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 562,141	\$ 32,594		\$ 9,890	\$ (22,704)	\$ 14,139	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 562,141	\$ 32,594		\$ 9,890	\$ (22,704)	\$ 14,139	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
1 Building Company		\$	\$		\$	\$	\$
2							
3							
4							
5							
6							
7							
8 Leasehold Improvements:							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34 TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$

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

XI. OWNERSHIP COSTS (continued)

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

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

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Chase Office LLC	2016	16,023	411	39	411		582	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Aperion Care	2010	854	137	20	43	(94)	342	9
10	Allocated from Aperion Care	2012	242	19	20	12	(7)	73	10
11	Allocated from Aperion Care	2013	103	12	20	5	(7)	26	11
12									12
13	Allocated from Chase Office LLC	2016	81,210	5,945	20	4,060	(1,885)	5,752	13
14	Allocated from Chase Office LLC	2017	3,709	244	20	185	(59)	185	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 102,141	\$ 6,768		\$ 4,716	\$ (2,052)	\$ 6,960	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 102,141	\$ 6,768		\$ 4,716	\$ (2,052)	\$ 6,960	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 102,141	\$ 6,768		\$ 4,716	\$ (2,052)	\$ 6,960	34

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

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending:

12/31/17

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 49,036	\$ 7,234	\$ 5,905	\$ (1,329)	10	\$ 9,496	71
72	Current Year Purchases	15,965	410	2,618	2,208	10	2,618	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 65,001	\$ 7,644	\$ 8,523	\$ 879		\$ 12,114	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2016 GMC Savana	2016	\$ 57,278	\$	\$ 11,456	\$ 11,456	5	\$ 15,274	76
77		Allocated from Aperion Care	2015	959	145	192	47	5	622	77
78		Allocated from Aperion Consulti	2015	665	110	133	23	5	399	78
79										79
80	TOTALS			\$ 58,902	\$ 255	\$ 11,781	\$ 11,526		\$ 16,295	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 687,825	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 40,493	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 30,194	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (10,299)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 42,549	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning: 01/01/17

Ending: 12/31/17

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Spring Valley Real Estate

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

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		98		\$ 433,711			3
4	Additions							4
5								5
6								6
7	TOTAL		98		\$ 433,711			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

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

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 20,714 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Aperion Care</u>		\$ _____	\$ 2,371	17
18	<u>Allocated from Aperion Consulting</u>			350	18
19					19
20					20
21	TOTAL		\$ _____	\$ 2,721	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5	6	7	8		
			Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)						Total Cost (Col. 3 + 5 + 6)
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	39 - 03	hrs	\$				\$ 243,935	\$			\$ 243,935	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					110,787				110,787	2	
3	Licensed Recreational Therapist		hrs										3	
4	Licensed Physical Therapist	39 - 03	hrs					380,844				380,844	4	
5	Physician Care		visits										5	
6	Dental Care		visits										6	
7	Work Related Program		hrs										7	
8	Habilitation		hrs										8	
9	Pharmacy	39 - 02	# of prescripts						137,451			137,451	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs										10	
11	Academic Education		hrs										11	
12	Other (specify):												12	
13	Other (specify):							43,724	29,304			73,028	13	
14	TOTAL			\$				\$ 779,290	\$ 166,755			\$ 946,045	14	

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

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/17**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 100	\$	1
2	Cash-Patient Deposits	380		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,303,452		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	100,563		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule	98,814		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,503,309	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	453,631		15
16	Equipment, at Historical Cost	110,777		16
17	Accumulated Depreciation (book methods)	(36,918)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule	350,524		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 878,014	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,381,323	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 662,693	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	519,918		29
30	Accrued Salaries Payable	120,754		30
31	Accrued Taxes Payable (excluding real estate taxes)	4,605		31
32	Accrued Real Estate Taxes(Sch.IX-B)	58,742		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	31,085		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,397,797	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	162,925		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 162,925	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,560,722	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 820,601	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,381,323	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 189,189	1
2	Restatements (describe):		2
3	<u>Equity Rounding</u>	(3)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 189,186	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	814,748	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(183,333)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 631,415	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 820,601	24 *

* This must agree with page 17, line 47.

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

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

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,882,976	1
2	Discounts and Allowances for all Levels	70,908	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,953,884	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	199,154	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 199,154	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	2,933	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	60	19
20	Radiology and X-Ray	253	20
21	Other Medical Services	2,535	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 5,781	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	1,029	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,029	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,159,848	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	921,640	31
32	Health Care	2,162,016	32
33	General Administration	1,476,840	33
B. Capital Expense			
34	Ownership	606,020	34
C. Ancillary Expense			
35	Special Cost Centers	966,326	35
36	Provider Participation Fee	212,258	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,345,100	40
41	Income before Income Taxes (line 30 minus line 40)**	814,748	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 814,748	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 3,508,499	44
45	Private Pay - Net Inpatient Revenue	440,002	45
46	Medicare - Net Inpatient Revenue	2,593,407	46
47	Other-(specify) Managed Care	411,976	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,953,884	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? **Not Complete** If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,919	2,080	\$ 82,766	\$ 39.79	1
2	Assistant Director of Nursing	1,685	1,760	43,488	24.71	2
3	Registered Nurses	11,485	12,064	308,057	25.54	3
4	Licensed Practical Nurses	16,072	17,593	439,067	24.96	4
5	CNAs & Orderlies	61,424	64,782	852,155	13.15	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	208	240	5,640	23.50	8
9	Activity Director	1,552	1,845	31,291	16.96	9
10	Activity Assistants	3,834	4,134	53,603	12.97	10
11	Social Service Workers	4,754	5,271	115,028	21.82	11
12	Dietician					12
13	Food Service Supervisor	1,795	2,080	42,959	20.65	13
14	Head Cook	5,229	5,576	78,790	14.13	14
15	Cook Helpers/Assistants	7,006	7,324	64,671	8.83	15
16	Dishwashers					16
17	Maintenance Workers	1,888	2,080	41,983	20.18	17
18	Housekeepers	12,324	13,350	137,821	10.32	18
19	Laundry	5,561	5,965	55,669	9.33	19
20	Administrator	1,824	2,096	119,738	57.13	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,840	2,080	32,892	15.81	23
24	Clerical	1,905	2,080	34,035	16.36	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)	1,136	1,297	17,177	13.25	33
34	TOTAL (lines 1 - 33)	143,441	153,697	\$ 2,556,830 *	\$ 16.64	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 20,520	01-03	35
36	Medical Director	Monthly	23,400	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	44,875	10-03	38
39	Pharmacist Consultant	Monthly	9,549	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	34	1,744	11-03	44
45	Social Service Consultant	54	2,679	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	88	\$ 102,767		49

C. CONTRACT NURSES

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

Facility Name & ID Number Aperion Care Spring Valley, Llc

0053611

Report Period Beginning: 01/01/17

Ending: 12/31/17

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Jennifer Diaz	Administrator	0	\$ 119,738	Workers' Compensation Insurance	\$ 32,500	IDPH License Fee	\$ 3,980	
				Unemployment Compensation Insurance	46,877	Advertising: Employee Recruitment	1,089	
				FICA Taxes	192,290	Health Care Worker Background Check (Indicate # of checks performed <u>162</u>)	1,618	
				Employee Health Insurance	51,193	Patient Background Checks <u>182</u>	1,819	
				Employee Meals	110	Dues and Subscriptions	5,233	
				Illinois Municipal Retirement Fund (IMRF)*		Licenses and Permits	1,806	
				Employee Physicals	480	Allocated from Aperion Care	4,743	
				Employee Meals	219	Allocated from Aperion Consulting	1,801	
				Employee Benefits - Other	19,242	See Supplemental Schedule	496	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 119,738	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 342,911		\$ 22,585		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Aperion Care - Management Fees			\$ 300,005				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 300,005				Seminar Expense	5,265
							Allocated From Aperion Care	1,150
							Allocated from Aperion Consulting	669
							See Supplemental Schedule	131
							Entertainment Expense	()
C. Professional Services				TOTAL			(agree to Sch. V, line 24, col. 8)	
Vendor/Payee	Type		Amount			\$	TOTAL	
ProPay HR	Payroll Processing		\$ 18,388				\$ 7,215	
Aperion Care	Home Office		56,706					
Aperion Financial	Home Office		105,310					
Marcum LLP	Accounting		21,192					
Personnel Planners	Unemployment Consulting		786					
Coalfire Cybersecurity	Cyber Risk Management		303					
Prospect Resources	Energy Procurement		1,484					
MTS Consulting	Tax Consulting		3,671					
See Attached	Legal		4,931					
GCHMO	HMO Contract Consulting		350					
Aperion Consulting	Managed Care Consulting		7,450					
See Supplemental Schedule			49,294					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 269,866					

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aperion Care Spring Valley, Llc# 0053611

Report Period Beginning:

01/01/17

Ending:

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

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC - \$3,920
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 14,634 Line 10-02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 212,258
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 110 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% ln 14
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees