

		FOR BHF USE					

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2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0053611 Facility Name: Aperion Care Spring Valley Address: 1300 N Greenwood St Spring Valley 61362 Number City Zip Code County: Bureau Telephone Number: (815) 664-4708 Fax #: (815) 663-2527 HFS ID Number: Date of Initial License for Current Owners: 5/1/2015 Type of Ownership: ☐ VOLUNTARY, NON-PROFIT ☐ Charitable Corp. ☐ Trust IRS Exemption Code ☒ PROPRIETARY ☐ Individual ☐ Partnership ☐ Corporation ☐ "Sub-S" Corp. ☒ Limited Liability Co. ☐ Trust ☐ Other ☐ GOVERNMENTAL ☐ State ☐ County ☐ Other
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In the event there are further questions about this report, please contact:

Name: Steven N. Lavenda Telephone Number: (847) 282-6300

Email Address:

#	0053611	Report Period Beginning:	01/01/20	Ending:	12/31/20
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D. How many bed reserve days during this year were paid by the Department?

None (Do not include bed reserve days in Section B.)

N/A

None

Yes

YES ☐ NO ☒

YES ☐ NO ☒

Date started 05/01/15

YES ☒ Date 05/01/15 NO ☐

YES ☒ NO ☐ If YES, enter number

of beds certified	98	and days of care provided	7,836
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IV. ACCOUNTING BASIS

ACCUAL	☒	MODIFIED	☐	CASH*	☐
CASH*	☐				

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

Tax Year: 12/31/2020 **Fiscal Year:** 12/31/2020

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

	1 Level of Care	2	3	4	5	
		Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	2,067	390	9,175	11,632	8
9	SNF/PED					9
10	ICF	18,641	2,823		21,464	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,708	3,213	9,175	33,096	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) **92.27%**

Facility Name & ID Number Aperion Care Spring Valley # 0053611 Report Period Beginning: 01/01/20 Ending: 12/31/20
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	215,712	27,166	21,522	264,400		264,400	(6,540)	257,860			1
2	Food Purchase		187,281		187,281		187,281	(99)	187,182			2
3	Housekeeping	133,682	65,964		199,646		199,646	310	199,956			3
4	Laundry	61,239	13,911		75,150		75,150		75,150			4
5	Heat and Other Utilities			101,096	101,096		101,096	(10,656)	90,440			5
6	Maintenance	41,656	37,032	86,957	165,645		165,645	(8,327)	157,318			6
7	Other (specify):*							2,106	2,106			7
8	TOTAL General Services	452,289	331,354	209,575	993,218		993,218	(23,206)	970,012			8
	B. Health Care and Programs											
9	Medical Director			26,700	26,700		26,700	1,489	28,189			9
10	Nursing and Medical Records	2,110,544	255,385	126,142	2,492,071		2,492,071	(13,042)	2,479,029			10
10a	Therapy	35,797	4,382		40,179		40,179		40,179			10a
11	Activities	161,143	1,996	277	163,416		163,416	16	163,432			11
12	Social Services	90,890		3,162	94,052		94,052		94,052			12
13	CNA Training											13
14	Program Transportation			1,320	1,320		1,320		1,320			14
15	Other (specify):*							6,206	6,206			15
16	TOTAL Health Care and Programs	2,398,374	261,763	157,601	2,817,738		2,817,738	(5,331)	2,812,407			16
	C. General Administration											
17	Administrative	116,261		427,674	543,935		543,935	(285,725)	258,210			17
18	Directors Fees											18
19	Professional Services			462,941	462,941		462,941	(288,552)	174,389			19
20	Dues, Fees, Subscriptions & Promotions			66,657	66,657		66,657	(48,689)	17,968			20
21	Clerical & General Office Expenses	73,748		338,261	412,009		412,009	(186,215)	225,794			21
22	Employee Benefits & Payroll Taxes			479,267	479,267		479,267		479,267			22
23	Inservice Training & Education											23
24	Travel and Seminar			2,688	2,688		2,688	409	3,097			24
25	Other Admin. Staff Transportation			2,131	2,131		2,131	1,245	3,376			25
26	Insurance-Prop.Liab.Malpractice			56,940	56,940		56,940	507	57,447			26
27	Other (specify):*							18,528	18,528			27
28	TOTAL General Administration	190,009		1,836,559	2,026,568		2,026,568	(788,492)	1,238,076			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,040,672	593,117	2,203,735	5,837,524		5,837,524	(817,029)	5,020,495			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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			114,061	114,061		114,061	21,451	135,512			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			31,590	31,590		31,590	380,007	411,597			32
33	Real Estate Taxes			61,951	61,951		61,951	1,598	63,549			33
34	Rent-Facility & Grounds			630,000	630,000		630,000	(629,623)	377			34
35	Rent-Equipment & Vehicles			18,693	18,693		18,693	2,032	20,725			35
36	Other (specify):*			2,585	2,585		2,585	(2,585)	0			36
37	TOTAL Ownership			858,880	858,880		858,880	(227,119)	631,761			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		256,329	628,541	884,870		884,870	(135,398)	749,472			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			217,839	217,839		217,839		217,839			42
43	Other (specify):*			12,736	12,736		12,736	(12,736)				43
44	TOTAL Special Cost Centers		256,329	859,116	1,115,445		1,115,445	(148,134)	967,311			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,040,672	849,446	3,921,731	7,811,849		7,811,849	(1,192,282)	6,619,567			45

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

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 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	(11,257)	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	(125,798)	30		9
10	Interest and Other Investment Income	(1,235)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(181)	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	(9,814)	21		18
19	Entertainment				19
20	Contributions	(49,500)	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	(272,709)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(21,000)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(236,304)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (727,798)		\$	30

BHF USE ONLY									
48		49		50		51		52	

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 Amount	2 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)	(464,483)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (464,483)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,192,281)		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 Yes	2 No	3 Amount	4 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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Supplemental Insurance	\$ (2,985)	21	1
2	Credit Card Processing	(90)	21	2
3	Bank Charges	(919)	21	3
4	Theft	(5)	21	4
5	Amortization	(2,585)	36	5
6	PAC Dues	(3,430)	20	6
7	Non-Allowable Legal	(4,509)	19	7
8	Marketing Expense	(12,736)	43	8
9	Additional R&M	14,194	06	9
10	Capitalized R&M	(13,884)	06	10
11	Misc. Income	(25)	21	11
12	Other Professional Fees - Prior Year	(532)	19	12
13	Building Company - Licenses & Permits	(322)	20	13
14	Building Company - Professional Fees	(166,758)	19	14
15	Building Company - Accounting Fees	(6,438)	19	15
16	Building Company - Amortization	(23,249)	36	16
17	Building Company - Bank Fees	(32)	21	17
18	Building Company - Bookkeeping Fees	(12,000)	19	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	(236,304)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aperion Care Spring Valley# 0053611

Report Period Beginning:

01/01/20

Ending:

12/31/20

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				(6,540)								(6,540)	1
2	Food Purchase	(181)		82									(99)	2
3	Housekeeping			29			281						310	3
4	Laundry													4
5	Heat and Other Utilities	(11,257)					601						(10,656)	5
6	Maintenance	310		1,490	(11,083)		956						(8,327)	6
7	Other (specify):*			156	1,950								2,106	7
8	TOTAL General Services	(11,128)		1,757	(15,673)		1,838						(23,206)	8
	B. Health Care and Programs													
9	Medical Director			1,489									1,489	9
10	Nursing and Medical Records			3,873	(16,971)		56						(13,042)	10
10a	Therapy													10a
11	Activities			16									16	11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			431	5,775								6,206	15
16	TOTAL Health Care and Programs			5,809	(11,196)		56						(5,331)	16
	C. General Administration													
17	Administrative			(285,725)									(285,725)	17
18	Directors Fees													18
19	Professional Services	(190,237)	185,196	(21,149)	2,245	(259,101)	1,097	(5,963)	(639)				(288,552)	19
20	Fees, Subscriptions & Promotions	(53,252)	322	3,783	28	426	4						(48,689)	20
21	Clerical & General Office Expenses	(307,579)	32	28,330	413	91,713	876						(186,215)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			230	137	42							409	24
25	Other Admin. Staff Transportation			1,234	11								1,245	25
26	Insurance-Prop.Liab.Malpractice			507									507	26
27	Other (specify):*			7,327		11,201							18,528	27
28	TOTAL General Administration	(551,068)	185,549	(265,462)	2,834	(155,719)	1,977	(5,963)	(639)				(788,492)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(562,195)	185,549	(257,896)	(24,035)	(155,719)	3,871	(5,963)	(639)				(817,029)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aperion Care Spring Valley # 0053611 Report Period Beginning: 01/01/20 Ending: 12/31/20

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(125,798)	137,698	1,017	175	180	8,180						21,451	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(1,235)	362,716	16,486			2,040						380,007	32
33	Real Estate Taxes						1,598						1,598	33
34	Rent-Facility & Grounds		(600,000)	228			(29,851)						(629,623)	34
35	Rent-Equipment & Vehicles			1,043		241	748						2,032	35
36	Other (specify):*	(25,834)	23,249										(2,585)	36
37	TOTAL Ownership	(152,867)	(76,337)	18,774	175	421	(17,285)						(227,119)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers									(40,320)	(95,078)		(135,398)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(12,736)											(12,736)	43
44	TOTAL Special Cost Centers	(12,736)								(40,320)	(95,078)		(148,134)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(727,799)	109,213	(239,122)	(23,860)	(155,298)	(13,415)	(5,963)	(639)	(40,320)	(95,078)		(1,192,282)	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:	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	\$ 600,000	1300 N Greenwood		\$	(600,000)	1
2	V	34	Real Estate Tax	61,951	1300 N Greenwood		61,951	0	2
3	V	20	Licenses and Permits		1300 N Greenwood		322	322	3
4	V	19	Other Professional		1300 N Greenwood		166,758	166,758	4
5	V	19	Accounting Fees		1300 N Greenwood		6,438	6,438	5
6	V	36	Amortization Expense		1300 N Greenwood		23,249	23,249	6
7	V	21	Bank Charges		1300 N Greenwood		32	32	7
8	V	19	Bookkeeping Fees		1300 N Greenwood		12,000	12,000	8
9	V	30	Depreciation Expense		1300 N Greenwood		137,698	137,698	9
10	V	32	Interest Expense		1300 N Greenwood		362,716	362,716	10
11	V								11
12	V								12
13	V								13
14	Total			\$ 661,951			\$ 771,163	\$ * 109,213	14

* 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	24.50 %	Aperion Care Bradley	Bradley	1300 N Greenwood	Spring Valley	Building Co.	1
2	David Berkowitz Delta Trust	24.50 %	Aperion Care Bridgeport	Bridgeport	Aperion Care Demotte	Demotte, IN	ALF	2
3	Michael Rosen Revocable Trust	24.00 %	Aperion Care Burbank	Burbank	Aperion Care, Inc.	Lincolnwood	Corporate Manager	3
4	Steven Turofsky	1.00 %	Aperion Care Capitol	Capitol	Aperion Consulting, LLC	Lincolnwood	Consulting Co.	4
5	Michelle Koder	1.00 %	Aperion Care Chicago Heights	Chicago Heights	Aperion Estates Peru	Peru, IN	ALF	5
6	Frederick S. Frankel Trust	1.25 %	Aperion Care Demotte	Demotte,IN	Aperion Financial, LLC	Lincolnwood	Bookkeeping	6
7	Morris Esformes	4.75 %	Aperion Care Dolton	Dolton	Aperion Incorporated Cell	Burlington, VT	Insurance	7
8	Jack Yolinsky Revocable Trust Agreement Dated 2/18/11	4.75 %	Aperion Care Elgin	Elgin	Benton Harbor Property, LLC	Benton Harbor, MI	Building Co.	8
9	Robin Miller Revocable Trust Agreement Dated 7/18/18	4.75 %	Aperion Care Evanston	Evanston	Chase Office, LLC	Lincolnwood	Building Co.	9
10	Jack Yolinsky	4.75 %	Aperion Care Fairfield	Fairfield	Concerto Dialysis	Lincolnwood	Dialysis	10
11	David J. Wirtenberg	4.75 %	Aperion Care Forest Park	Forest Park	Eco-Brite Linen	Skokie	Laundry	11
12			Aperion Care Glenwood	Glenwood	Elevate Care, Inc.	Skokie	Consutling	12
13			Aperion Care Highwood	Highwood	EMSA Purchasing Group	Lincolnwood	Purchasing	13
14			Aperion Care International	Chicago	Interbuild Construction	Chicago	Bldg Improvements	14
15			Aperion Care Jacksonville	Jacksonville	Lifescan Labs of Illinois, LLC	Skokie	Laboratory	15
16			Aperion Care Kokomo	Kokomo, IN	OnTray, LLC	Lincolnwood	Kitchen Management	16
17			Aperion Care Litchfield	Litchfield	Pointe Group Care, LLC	Boston, MA	Bookkeeping	17
18			Aperion Care Marion	Marion, IN	Pointe Property, LLC	Boston, MA	Property Management	18
19			Aperion Care Marseilles	Marseilles	PropayHR	Evanston	Payroll Services	19
20			Aperion Care Mascoutah	Mascoutah	Renewal Rehab, LLC	Lincolnwood	Therapy Services	20
21			Aperion Care Midlothian	Midlothian	San Antonio Property, LLC	San Antonio, TX	Building Co.	21
22			Aperion Care Morton Villa	Morton				22
23			Aperion Care Oak Lawn	Oak Lawn				23
24			Aperion Care Peoria Heights	Peoria Heights				24
25			Aperion Care Peru	Peru, IN				25
26			Aperion Care Plum Grove	Palatine				26
27			Aperion Care Princeton	Princeton				27
28			Aperion Care Springfield	Springfield				28
29			Aperion Care St. Elmo	St. Elmo				29
30			Aperion Care Tolleston Park	Gary, IN				30

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			Aperion Care Toluca	Toluca				1
2			Aperion Care West Chicago	Springfield				2
3			Aperin Care West Ridge	Chicago				3
4			Aperion Care Wilmington	Wilmington				4
5			Arbors at Michigan City	Michigan City, IN				5
6			Elevate Care Chicago North	Chicago				6
7			Elevate Care Irving Park	Chicago				7
8			Elevate Care Niles	Niles				8
9			Elevate Care North Branch	Niles				9
10			Elevate Care Northbrook	Northbrook				10
11			Elevate Care Riverwoods	Riverwoods				11
12			Elevate Care Waukegan	Waukegan				12
13			Arcadia of Bloomington	Bloomington				13
14			Arcadia of Danville	Danville				14
15			Arcadia of Clifton	Clifton				15
16			Glennon Place	Bolivar, MO				16
17			Hallmark Living Benton Harbor	Benton Harbo, MI				17
18			Legend Healthcare	Tonganoxie, KS				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

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.		\$ 82	\$ 82	15
16	V	3	Housekeeping		Aperion Care, Inc.		29	29	16
17	V	6	Maintenance Salary		Aperion Care, Inc.		1,403	1,403	17
18	V	6	Repairs & Maintenance		Aperion Care, Inc.		87	87	18
19	V	7	Emp. Ben.-Gen. Serv. & Dietary		Aperion Care, Inc.		156	156	19
20	V	9	Medical Director		Aperion Care, Inc.		1,489	1,489	20
21	V	10	Salary - Nurse		Aperion Care, Inc.		3,873	3,873	21
22	V	11	Activities		Aperion Care, Inc.		16	16	22
23	V	15	Payroll Taxes / Group Insurance		Aperion Care, Inc.		431	431	23
24	V	17	Administrative Salaries		Aperion Care, Inc.		37,097	37,097	24
25	V	17	Management Fees	427,674	Aperion Care, Inc.		104,852	(322,822)	25
26	V	19	Professional Fees		Aperion Care, Inc.		6,654	6,654	26
27	V	20	Fees, Subscriptions		Aperion Care, Inc.		3,783	3,783	27
28	V	21	Clerical Salary		Aperion Care, Inc.		27,291	27,291	28
29	V	21	Clerical & General		Aperion Care, Inc.		1,038	1,038	29
30	V	24	Seminars		Aperion Care, Inc.		230	230	30
31	V	25	Auto & Travel		Aperion Care, Inc.		1,234	1,234	31
32	V	26	Insurance		Aperion Care, Inc.		507	507	32
33	V	27	Emp. Ben.-Gen. Admin.		Aperion Care, Inc.		7,327	7,327	33
34	V	30	Depreciaiton		Aperion Care, Inc.		1,017	1,017	34
35	V	32	Interest		Aperion Care, Inc.		16,486	16,486	35
36	V	34	Rent		Aperion Care, Inc.		228	228	36
37	V	35	Auto Lease		Aperion Care, Inc.		1,043	1,043	37
38	V	19	Home Office	27,802	Aperion Care, Inc.			(27,802)	38
39	Total			\$ 455,476			\$ 216,354	\$ * (239,122)	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	<u>Dietician Salary - Illinois Only</u>	\$	<u>Aperion Consulting, LLC</u>		\$ 14,982	\$ 14,982	15
16	V	6	<u>Maintenance Salary-Illinois Only</u>		<u>Aperion Consulting, LLC</u>		2,536	2,536	16
17	V	6	<u>Repairs & Maintenance</u>		<u>Aperion Consulting, LLC</u>		54	54	17
18	V	7	<u>Emp. Ben.-Gen. Serv. -Illinois</u>		<u>Aperion Consulting, LLC</u>		1,950	1,950	18
19	V	10	<u>Salary Nurse-Illinois</u>		<u>Aperion Consulting, LLC</u>		51,004	51,004	19
20	V	15	<u>Emp. Ben HC-Illinois</u>		<u>Aperion Consulting, LLC</u>		5,775	5,775	20
21	V	19	<u>Professional Fees</u>		<u>Aperion Consulting, LLC</u>		2,245	2,245	21
22	V	20	<u>Fees, Subscriptions</u>		<u>Aperion Consulting, LLC</u>		28	28	22
23	V	21	<u>Clerical & General</u>		<u>Aperion Consulting, LLC</u>		413	413	23
24	V	24	<u>Seminars</u>		<u>Aperion Consulting, LLC</u>		137	137	24
25	V	25	<u>Auto & Travel</u>		<u>Aperion Consulting, LLC</u>		11	11	25
26	V	27	<u>Emp. Ben Gen. Serv.-Illinois</u>		<u>Aperion Consulting, LLC</u>				26
27	V	30	<u>Depreciation</u>		<u>Aperion Consulting, LLC</u>		175	175	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V	10	<u>RN Consulting</u>	67,975	<u>Aperion Consulting, LLC</u>			(67,975)	33
34	V	01	<u>Dietician</u>	21,522	<u>Aperion Consulting, LLC</u>			(21,522)	34
35	V	06	<u>Project Manager</u>	13,673	<u>Aperion Consulting, LLC</u>			(13,673)	35
36	V								36
37	V								37
38	V								38
39	Total			\$ 103,170			\$ 79,310	\$ * (23,860)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional Fees		Aperion Financial, LLC		2,863	\$ 2,863	15
16	V	20	Fees, Subscriptions		Aperion Financial, LLC		426	426	16
17	V	21	Clerical & General		Aperion Financial, LLC		54,021	54,021	17
18	V	24	Seminars		Aperion Financial, LLC		42	42	18
19	V	25	Auto & Travel		Aperion Financial, LLC				19
20	V	27	Emp. Ben. - Gen. Admin.		Aperion Financial, LLC		6,547	6,547	20
21	V	30	Depreciaton		Aperion Financial, LLC		180	180	21
22	V	32	Interest		Aperion Financial, LLC				22
23	V	35	Equipment Rental		Aperion Financial, LLC		241	241	23
24	V	21	Clerical & General -IL Only		Aperion Financial, LLC		37,692	37,692	24
25	V	27	Emp. Ben. - Gen. Admin.- IL Only		Aperion Financial, LLC		4,654	4,654	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V	19	Home Office Expense	261,964	Aperion Financial, LLC			(261,964)	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 261,964			\$ 106,666	\$ * (155,298)	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	\$	Chase Office, LLC		\$ 601	\$ 601	15
16	V	6	Repairs & Maintenance		Chase Office, LLC		956	956	16
17	V	3	Housekeeping		Chase Office, LLC		281	281	17
18	V	10	Medical Supplies		Chase Office, LLC		56	56	18
19	V	19	Professional Fees		Chase Office, LLC		1,097	1,097	19
20	V	20	Dues & Subscriptions		Chase Office, LLC		4	4	20
21	V	21	Office Expense		Chase Office, LLC		876	876	21
22	V	30	Depreciation		Chase Office, LLC		8,180	8,180	22
23	V	32	Interest Expense		Chase Office, LLC		2,040	2,040	23
24	V	33	Real Estate Taxes		Chase Office, LLC		1,598	1,598	24
25	V	35	Equipment Rental		Chase Office, LLC		748	748	25
26	V	34	Rent	30,000	Chase Office, LLC		149	(29,851)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 30,000			\$ 16,585	\$ * (13,415)	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.

X 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	\$ 26,027	ProPay HR LLC		\$ 20,064	\$ (5,963)	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			\$ 26,027			\$ 20,064	\$ * (5,963)	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	Data Processing	\$ 4,200	EMSA PURCHASING GROUP		\$ 3,561	\$ (639)	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			\$ 4,200			\$ 3,561	\$ * (639)	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Laboratory	\$ 70,824	Lifescan Labs of Illinois		\$ 30,504	\$ (40,320)	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			\$ 70,824			\$ 30,504	\$ * (40,320)	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.

X 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	\$ 622,553	Renewal Rehab, LLC		\$ 527,475	\$ (95,078)	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			\$ 622,553			\$ 527,475	\$ * (95,078)	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.

X YES NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	26	Insurance	\$ 34,240	Aperion Incorporated Cell		\$ 34,240	\$	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			\$ 34,240			\$ 34,240	\$ *	39

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

Facility Name & ID Number Aperion Care Spring Valley # 0053611 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	0.7	1.74%	Alloc Salary	\$ 4,355	17-7	1
2	David Berkowitz	Relative	Administrative	0.00%	See Attached	0.7	1.74%	Alloc Salary	2,002	17-7	2
3	Frederick Frankel	Relative	Administrative	0.00%	See Attached	0.7	1.74%	Alloc Salary	4,355	17-7	3
4	Steve Turofsky	Owner	Administrative	1.00%	See Attached	0.7	1.74%	Alloc Salary	4,355	17-7	4
5	Michelle Koder	Owner	Nursing	1.00%	See Attached	0.7	1.74%	Alloc Salary	2,366	10-7	5
6	Michael Rosen	Relative	Administrative	0.00%	See Attached	18.13	45.33%	Alloc Salary	113,321	17-7	6
7	Jay Meystel	Relative	Clerical	0.00%	See Attached	0.7	1.74%	Alloc Salary	1,025	21-7	7
8	Elisheva Adest	Relative	Clerical	0.00%	See Attached	0.48	1.74%	Alloc Salary	540	21-7	8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 132,319		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.

Ending: 12/31/20

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

IL478-2471

Facility Name & ID Number Aperion Care Spring Valley# 0053611

Report Period Beginning:

01/01/20Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Aperion Care, Inc.

Street Address

4655 W. Chase Avenue

City / State / Zip Code

Lincolnwood, Illinois 60712

Phone Number

(847) 262-8300

Fax Number

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1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line	Item	(i.e.,Days, Direct Cost, Square Feet)	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference				Allocated Among	Allocated	in Column 6			
1	2	Food	Census/Direct Cost	65	\$ 4,717	\$	33,096	\$ 82	1
2	3	Housekeeping	Census/Direct Cost	65	1,663		33,096	29	2
3	6	Maintenance Salary	Census/Direct Cost	65	64,200	64,200	33,096	1,403	3
4	6	Repairs & Maintenance	Census/Direct Cost	65	5,009		33,096	87	4
5	7	Emp. Ben.-Gen. Serv. & Dietary	Census/Direct Cost	65	7,146		33,096	156	5
6	9	Medical Director	Census/Direct Cost	65	85,500		33,096	1,489	6
7	10	Salary - Nurse	Census/Direct Cost	65	386,855	386,855	33,096	3,873	7
8	11	Activities	Census/Direct Cost	65	912		33,096	16	8
9	15	Payroll Taxes / Group Insurance	Census/Direct Cost	65	43,060		33,096	431	9
10	17	Administrative Salaries	Census/Direct Cost	65	2,197,984	2,197,984	33,096	37,097	10
11	17	Management Fees	Census/Direct Cost	65	250,000		33,096	104,852	11
12	19	Professional Fees	Census/Direct Cost	65	381,984		33,096	6,654	12
13	20	Fees, Subscriptions	Census/Direct Cost	65	217,158		33,096	3,783	13
14	21	Clerical Salary	Census/Direct Cost	65	1,613,779	1,613,779	33,096	27,291	14
15	21	Clerical & General	Census/Direct Cost	65	59,611		33,096	1,038	15
16	24	Seminars	Census/Direct Cost	65	13,215		33,096	230	16
17	25	Auto & Travel	Census/Direct Cost	65	70,828		33,096	1,234	17
18	26	Insurance	Census/Direct Cost	65	29,094		33,096	507	18
19	27	Emp. Ben.-Gen. Admin.	Census/Direct Cost	65	433,479		33,096	7,327	19
20	30	Depreciaton	Census/Direct Cost	65	58,358		33,096	1,017	20
21	32	Interest	Census/Direct Cost	65	946,429		33,096	16,486	21
22	34	Rent	Census/Direct Cost	65	13,110		33,096	228	22
23	35	Auto Lease	Census/Direct Cost	65	59,876		33,096	1,043	23
24									24
25	TOTALS				\$ 6,943,967	\$ 4,262,818		\$ 216,354	25

Ending: 12/31/20

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IL478-2471

Ending: 12/31/20

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IL478-2471

Ending: 12/31/20

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IL478-2471

Ending: 12/31/20

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

IL478-2471

Ending: 12/31/20

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

IL478-2471

Ending: 12/31/20

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IL478-2471

Facility Name & ID Number Aperion Care Spring Valley# 0053611

Report Period Beginning:

01/01/20Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Renewal Rehab, LLC

Street Address

7358 N. Lincoln Ave., Suite 160

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

(847) 938-8750

Fax Number

(847) 410-9720

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct		59	\$	\$		\$ 527,475	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					\$	\$		\$ 527,475	25

Ending: 12/31/20

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

IL478-2471

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	GM Financial		X	Auto			\$	7,377			\$	1,092	1	
2	ACI Equities		X	Note Payable			\$	6,825,000			\$	362,716	2	
3							\$				\$		3	
4							\$				\$		4	
5							\$				\$		5	
	Working Capital													
6	First Midwest Bank & Trust	X		Line of Credit				938,395				30,136	6	
7	Interest - Insurance Policies							-				363	7	
8													8	
9	TOTAL Facility Related						\$	7,770,772				\$	394,307	9
	B. Non-Facility Related*													
10	Interest Income												(1,235)	10
11	Alloc from Aperion Care												16,486	11
12	Alloc from Chase Office												2,040	12
13														13
14	TOTAL Non-Facility Related						\$					\$	17,291	14
15	TOTALS (line 9+line14)						\$	7,770,772				\$	411,598	15

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

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

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

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2019 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		\$	58,961	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.)				\$	62,054	2
3. Under or (over) accrual (line 2 minus line 1).				\$	3,093	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	60,456	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	63,549	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2015	56,062	8		
		2016	58,742	9		
		2017	58,089	10		
		2018	58,961	11		
		2019	60,456	12		
2020 Accrrual = 2019 Tax						
Allocated from Chase Office \$1598						

		FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2019	\$		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 Aperion Care Spring Valley COUNTY Bureau

FACILITY IDPH LICENSE NUMBER 0053611

CONTACT PERSON REGARDING THIS REPORT Steven Lavenda

TELEPHONE (847) 282-6330 FAX #: ()

Enter the tax index number and real estate tax assessed for 2019 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2019.

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2019 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2019 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2019.

Please complete the Real Estate Tax Statement below and include it in the 2020 cost report along with a copy of your 2019 real estate tax bill.

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

FACILITY NAME Aperion Care Spring Valley COUNTY Bureau

FACILITY IDPH LICENSE NUMBER 0053611

CONTACT PERSON REGARDING THIS REPORT Steven Lavenda

TELEPHONE () FAX #: ()

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

B. Real Estate Tax Cost Allocations

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

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

Page 10B

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	Facility		2019	\$ 233,000	1
2	Allocated from Chase Office LLC			1,027	2
3	TOTALS			\$ 234,027	3

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

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 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 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	Related Building Company (Pages 12F & 12G)								67
68	Related Party Allocations (Pages 12H & 12I)		63,922	4,511		2,971	(1,540)	12,652	68
69	Financial Statement Depreciation			114,061			(114,061)		69
70	TOTAL (lines 4 thru 69)		\$ 2,931,653	\$ 256,270		\$ 11,071	\$ (245,199)	\$ 33,531	70

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

Facility Name & ID Number Aperion Care Spring Valley

0053611

Report Period Beginning:

01/01/20

Ending:

12/31/20

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		\$ 2,931,653	\$ 256,270		\$ 11,071	\$ (245,199)	\$ 33,531	1
2	Install Trane Packaged Rooftop Unit	2017	8,250		20	413	413	1,599	2
3	Intake Damper Blade For Hvac Unit	2017	2,800		20	140	140	531	3
4	Cable Installation & Programming For Phones	2017	5,574		20	279	279	987	4
5	Installation Of 6 Foot White Privacy Fence	2017	3,200		20	160	160	560	5
6	Dining Room/Lounge-New Floors, Ceiling, Lighting, Paint	2017	391,065		20	19,553	19,553	59,474	6
7	98 Dry Pendant Sprinkler Heads	2017	19,760		20	988	988	3,088	7
8	Replace Compressor On Walk-In Cooler	2017	2,620		20	131	131	459	8
9	Dining Room Light / Electrical Fixture Replacement (4,973)	2018	4,731		20	237	237	552	9
10	Project Mgmt - Dining Room, Activity Room (2,148)	2018	1,628		20	81	81	210	10
11	Activity-Walls/Electrical/Doors/Floors; Dining-Tile/Millwork/Wal	2018	100,792		20	5,040	5,040	14,559	11
12	Project Mgmt Of Activity Office & Dining Room Renovation	2018	13,102		20	655	655	1,965	12
13	Roofing - Repair Leak Area By Double Doors	2018	3,292		20	165	165	494	13
14	Installation Of White Privacy Fency	2019	3,500		20	175	175	233	14
15	Parking Lot Concrete Work - Repair Inlet	2019	7,890		20	395	395	559	15
16	Install Compressor 5 Ton Rooftop Unit	2019	5,844		20	292	292	389	16
17	Kitchen Electrical Wiring - Replace Circuit Breaker	2019	5,860		20	293	293	391	17
18	Installation Of Concrete Patio	2019	3,297		20	165	165	192	18
19	Therapy Gym/Conference Rm-Flooring,Walls,Electrical,Doors	2019	133,576		20	6,679	6,679	13,358	19
20	100 Gallon Commercial Water Heater	2019	3,821		20	191	191	382	20
21	Installation Of 4 Foot White Picket Fence	2019	4,000		20	200	200	400	21
22	Door Magnet Replacement For Alarm System	2019	3,166		20	158	158	316	22
23	Door Holder/Door Keypad For Alarm System Replacement	2019	3,892		20	195	195	390	23
24	Repair Roof - Flash Kneewall	2020	4,686		20	234	234	234	24
25	Shower/Tub Room Renovation-Construction/Electrical/Flooring/P	2020	49,768		20	2,719	2,719	2,719	25
26	Changed The Mag Locks On North Doors	2020	2,582		20	129	129	129	26
27	Changed The Mag Locks On South Doors	2020	2,901		20	145	145	145	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,723,250	\$ 256,270		\$ 50,883	\$ (205,387)	\$ 137,846	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,723,250	\$ 256,270		\$ 50,883	\$ (205,387)	\$ 137,846	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
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24									24
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,723,250	\$ 256,270		\$ 50,883	\$ (205,387)	\$ 137,846	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,723,250	\$ 256,270		\$ 50,883	\$ (205,387)	\$ 137,846	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
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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)		\$ 3,723,250	\$ 256,270		\$ 50,883	\$ (205,387)	\$ 137,846	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 3,723,250	\$ 256,270		\$ 50,883	\$ (205,387)	\$ 137,846	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
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,723,250	\$ 256,270		\$ 50,883	\$ (205,387)	\$ 137,846	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$		1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								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 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
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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	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	9,247	237	20	237		1,047	3
4								4
5								5
6								6
7								7
8 Leasehold Improvements:								8
9 Allocated from Aperion Care	2010	519	83	20	26	(57)	259	9
10 Allocated from Aperion Care	2012	147	11	20	7	(4)	59	10
11 Allocated from Aperion Care	2013	63	8	20	3	(5)	22	11
12								12
13 Allocated from Chase Office LLC	2020	185		20	9	9	9	13
14 Allocated from Chase Office LLC	2019	4,710	214	20	235	22	471	14
15 Allocated from Chase Office LLC	2018	42	2	20	2	(0)	6	15
16 Allocated from Chase Office LLC	2017	2,141	523	20	107	(416)	428	16
17 Allocated from Chase Office LLC	2016	46,869	3,431	20	2,343	(1,088)	10,350	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)		\$ 63,922	\$ 4,511		\$ 2,971	\$ (1,540)	\$ 12,652	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 63,922	\$ 4,511		\$ 2,971	\$ (1,540)	\$ 12,652	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
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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)		\$ 63,922	\$ 4,511		\$ 2,971	\$ (1,540)	\$ 12,652	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 719,360	\$ 4,844	\$ 72,005	\$ 67,160	10	\$ 158,687	71
72	Current Year Purchases	4,167	30	419	388	10	419	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 723,527	\$ 4,875	\$ 72,424	\$ 67,549		\$ 159,106	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	\$ 49,641
77		Alloc from Aperion Care	2020	3,752	166	750	584	5	1,879
78									
79									
80	TOTALS			\$ 61,030	\$ 166	\$ 12,206	\$ 12,040		\$ 51,520

E. Summary of Care-Related Assets					1	2
		Reference			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)			\$	4,741,834
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	261,310
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	135,512
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	(125,798)
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	348,473

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		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92	Inline Sewer Grinder	\$ 7,450
93	Underground Pump	3,900
94		
95		\$ 11,350

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Alloc from Aperion Care				228			5
6	Alloc from Chase Office				149			6
7	TOTAL				\$377			7

**

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
-

9. Option to Buy:
- ☐ YES☐ NO
- Terms:
- *

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

15. Is Movable equipment rental included in building rental?
- ☐ YES☐ NO
16. Rental Amount for movable equipment: \$16,218
- Description: See Attached

(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		BMW	\$866	\$3,465	17
18	Allocated from Aperion Care			1,043	18
19					19
20					20
21	TOTAL		\$866	\$4,508	21

10. Effective dates of current rental agreement:

Beginning

Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2021	\$
13.	/2022	\$
14.	/2023	\$

* 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.

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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)	\$			

- (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.

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	

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)										
		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	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	\$		\$ 237,046	\$		\$ 237,046	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			108,220			108,220	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			276,754			276,754	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				202,836		202,836	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					6,521	53,493		60,014	13
14	TOTAL			\$		\$ 628,541	\$ 256,329		\$ 884,870	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.

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 884,688	\$ 956,497	1
2	Cash-Patient Deposits	380	380	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,107,134	1,107,134	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	61,254	61,254	6
7	Other Prepaid Expenses	150	150	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached</u>	124,334	124,334	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,177,940	\$ 2,249,749	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		272,938	13
14	Buildings, at Historical Cost		2,743,321	14
15	Leasehold Improvements, at Historical Cost	817,155	817,155	15
16	Equipment, at Historical Cost	187,646	556,481	16
17	Accumulated Depreciation (book methods)	(314,379)	(460,888)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached</u>	3,766,415	7,227,944	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,456,837	\$ 11,156,951	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,634,777	\$ 13,406,700	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 371,009	\$ 371,009	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	945,772	1,218,772	29
30	Accrued Salaries Payable	211,441	211,441	30
31	Accrued Taxes Payable (excluding real estate taxes)	9,658	9,658	31
32	Accrued Real Estate Taxes(Sch.IX-B)		60,456	32
33	Accrued Interest Payable		28,740	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached</u>	1,618,036	1,618,036	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,155,916	\$ 3,518,112	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,552,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached</u>	54,176		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 54,176	\$ 6,552,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,210,092	\$ 10,070,112	46
47	TOTAL EQUITY (page 18, line 24)	\$ 3,424,685	\$ 3,336,588	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,634,777	\$ 13,406,700	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,662,963	1
2	Restatements (describe):		2
3	Bad Debt Expense	(6,548)	3
4	Rounding	(1)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,656,414	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	2,181,454	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	(413,183)	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)	\$ 1,768,271	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)	\$ 3,424,685	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aperion Care Spring Valley# 0053611Report Period Beginning: 01/01/20Ending: 12/31/20**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	\$ 7,842,854	1
2	Discounts and Allowances for all Levels	1,651,632	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,494,486	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	158,342	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 158,342	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	6,607	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	131	19
20	Radiology and X-Ray	15	20
21	Other Medical Services	3,279	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 10,032	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,235	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,235	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Attached</u>	329,208	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 329,208	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,993,303	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	993,218	31
32	Health Care	2,817,738	32
33	General Administration	2,026,568	33
	B. Capital Expense		
34	Ownership	858,880	34
	C. Ancillary Expense		
35	Special Cost Centers	897,606	35
36	Provider Participation Fee	217,839	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,811,849	40
41	Income before Income Taxes (line 30 minus line 40)**	2,181,454	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 2,181,454	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 910,460	44
45	Private Pay - Net Inpatient Revenue	758,238	45
46	Medicare - Net Inpatient Revenue	4,371,812	46
47	Other-(specify) <u>Insurance</u>	368,658	47
48	Other-(specify) <u>Managed Care</u>	3,085,318	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,494,486	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.

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,036	2,230	\$ 98,844	\$ 44.32	1
2	Assistant Director of Nursing	505	555	21,483	38.71	2
3	Registered Nurses	9,943	10,850	336,686	31.03	3
4	Licensed Practical Nurses	16,011	17,503	488,582	27.91	4
5	CNAs & Orderlies	66,161	71,547	1,164,949	16.28	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,027	1,065	35,797	33.61	8
9	Activity Director	1,870	2,080	44,753	21.52	9
10	Activity Assistants	9,379	9,900	116,390	11.76	10
11	Social Service Workers	4,006	4,351	90,890	20.89	11
12	Dietician					12
13	Food Service Supervisor	3,134	3,456	69,952	20.24	13
14	Head Cook	4,561	5,205	65,198	12.53	14
15	Cook Helpers/Assistants	7,141	7,256	80,562	11.10	15
16	Dishwashers					16
17	Maintenance Workers	1,734	2,080	41,656	20.03	17
18	Housekeepers	10,408	10,978	133,682	12.18	18
19	Laundry	5,353	5,675	61,239	10.79	19
20	Administrator	1,852	2,080	116,261	55.89	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,888	2,080	34,967	16.81	23
24	Clerical	1,833	2,003	38,781	19.36	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)					33
34	TOTAL (lines 1 - 33)	148,842	160,894	\$ 3,040,672 *	\$ 18.90	34

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

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 21,522	01-03	35
36	Medical Director	58	26,700	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	67,975	10-03	38
39	Pharmacist Consultant	135	12,881	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	18	277	11-03	44
45	Social Service Consultant	45	3,162	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	256	\$ 132,517		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	225	\$ 11,863	10-03	50
51	Licensed Practical Nurses	100	6,185	10-03	51
52	Certified Nurse Assistants/Aides	550	27,238	10-03	52
53	TOTAL (lines 50 - 52)	875	\$ 45,286		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Jennifer Diaz	Administrator		\$ 116,261
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 116,261
B. Administrative - Other			
Description			Amount
Aperion Care Inc. - Management Fees			\$ 427,674
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 427,674
C. Professional Services			
Vendor/Payee	Type		Amount
Z Core Analytics	Reimbursement Consulting		\$ 2,050
Synapse PDI	Data Processing		600
Reside Admission	Data Processing		3,481
PointClick Care	Data Processing		36,713
EMSA Purchasing Group	Procurement Solutions		4,200
Creative Technology Solutions	IT Consulting		5,740
Aperion Care	Data Processing		12,852
Ability Network	Eligibility Software		6,716
Aperion Financial	Home Office Expense		261,964
Propay	Payroll Processing		26,027
See Attached	Legal		23,879
See Supplemental Schedule			78,718
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 462,939
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 98,632
Unemployment Compensation Insurance			17,663
FICA Taxes			232,611
Employee Health Insurance			81,291
Employee Meals			619
Illinois Municipal Retirement Fund (IMRF)*			
401K Expense			1,407
Employee Benefits Other			22,759
Employee Physicals			24,285
TOTAL (agree to Schedule V, line 22, col.8)			\$ 479,267
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$ 1,990
Advertising: Employee Recruitment			2,192
Health Care Worker Background Check (Indicate # of checks performed 141)			1,410
Patient Background Checks 78			780
Dues & Subscriptions			6,079
Licenses & Fees			1,276
See Supplemental Schedule			4,241
Less: Public Relations Expense		(	)
Non-allowable advertising		(	)
Yellow page advertising		(	)
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 17,968
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			
Seminar Expense			2,688
See Supplemental Schedule			409
Entertainment Expense		(	)
(agree to Sch. V, line 24, col. 8)			
TOTAL			\$ 3,097

*** Attach copy of IMRF notifications**

****See instructions.**

XX. GENERAL INFORMATION:

- | | |
|---|---|
| <p>(1) Are nursing employees (RN,LPN,NA) represented by a union? <u>No</u></p> <p>(2) Are there any dues to nursing home associations included on the cost report?
If YES, give association name and amount. <u>HCCI \$6860</u></p> <p>(3) Did the nursing home make political contributions or payments to a political action organization? <u>Yes</u> If YES, have these costs been properly adjusted out of the cost report? <u>Yes</u></p> <p>(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? <u>No</u> If YES, what is the capacity? <u>N/A</u></p> <p>(5) Have you properly capitalized all major repairs and equipment purchases?
What was the average life used for new equipment added during this period? <u>Yes</u>
<u>10 Years</u></p> <p>(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ <u>9,962</u> Line <u>10-02</u></p> <p>(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? <u>Yes</u> If NO, attach a complete explanation.</p> <p>(8) Are you presently operating under a sale and leaseback arrangement? <u>No</u>
If YES, give effective date of lease. <u>N/A</u></p> <p>(9) Are you presently operating under a sublease agreement? YES <u>X</u> NO</p> <p>(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES <u>NO</u> <u>X</u> If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
<u>N/A</u></p> <p>(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ <u>217,839</u>
This amount is to be recorded on line 42 of Schedule V.</p> <p>(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? <u>No</u> If YES, attach an explanation of the allocation.</p> | <p>(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? <u>Yes</u></p> <p>(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? <u>No</u> 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.</p> <p>(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ <u>619</u> Has any meal income been offset against related costs? <u>No</u> Indicate the amount. \$ _____</p> <p>(16) Travel and Transportation
 a. Are there costs included for out-of-state travel? <u>No</u>
 If YES, attach a complete explanation.
 b. Do you have a separate contract with the Department to provide medical transportation for residents? <u>No</u> If YES, please indicate the amount of income earned from such a program during this reporting period. \$ <u>N/A</u>
 c. What percent of all travel expense relates to transportation of nurses and patients? <u>100% Ln 14</u>
 d. Have vehicle usage logs been maintained? <u>No</u>
 e. Are all vehicles stored at the nursing home during the night and all other times when not in use? <u>Yes</u>
 f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? <u>N/A</u>
 g. Does the facility transport residents to and from day training? <u>NO</u>
 Indicate the amount of income earned from providing such transportation during this reporting period. \$ <u>N/A</u> </p> <p>(17) Has an audit been performed by an independent certified public accounting firm? <u>No</u>
Firm Name: <u>N/A</u></p> <p>(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? <u>Yes</u></p> <p>(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. <u>Yes</u>
Attach invoices and a summary of services for all architect and appraisal fees.</p> |
|---|---|