		FOR BHF USE					

LL1

2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2015)

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: 0052324

Facility Name: Riverwood Rehab, Llc

Address: 430 South 30Th Avenue (Number) East Moline, Il (City) 61244 (Zip Code)

County: Rock Island

Telephone Number: (309) 755-3466 **Fax #** (309) 755-6670

HFS ID Number:

Date of Initial License for Current Owners: 5/1/2013

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/15 to 12/31/15 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)	(Date)
	(Type or Print Name)	
	(Title)	
Paid Preparer	(Signed)	(Date)
	(Print Name and Title)	STEVEN N. LAVENDA, C.P.A. Partner
	(Firm Name & Address)	Marcum, LLP 111 Pfingsten Road, Suite 300 Deerfield, IL 60015
	(Telephone)	(847) 282-6300 Fax # (847) 282-6301

In the event there are further questions about this report, please contact:
Name: Steve Lavenda Telephone Number: (847) 282-6300
Email Address:

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	72	Skilled (SNF)	72	26,280	1
2		Skilled Pediatric (SNF/PED)			2
3	48	Intermediate (ICF)	48	17,520	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	120	TOTALS	120	43,800	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	167		4,103	4,270	8
9	SNF/PED					9
10	ICF	26,216	2,636	1,923	30,775	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	26,383	2,636	6,026	35,045	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.01%

D. How many bed-hold days during this year were paid by the Department?
None (Do not include bed-hold 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 [X]

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

I. On what date did you start providing long term care at this location?
Date started 5/1/2013

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 5/1/2013 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 72 and days of care provided 3,933

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	157,768	28,334	9,500	195,602		195,602	8,122	203,724			1
2	Food Purchase		208,550		208,550		208,550	42	208,592			2
3	Housekeeping	130,358	23,161	221	153,740		153,740		153,740			3
4	Laundry	34,525	15,867	222	50,614		50,614		50,614			4
5	Heat and Other Utilities			108,222	108,222		108,222	(9,253)	98,969			5
6	Maintenance	41,513	13,211	66,279	121,003		121,003	9,519	130,522			6
7	Other (specify):*							2,054	2,054			7
8	**TOTAL General Services**	364,164	289,123	184,444	837,731		837,731	10,484	848,215			8
	B. Health Care and Programs											
9	Medical Director			15,000	15,000		15,000		15,000			9
10	Nursing and Medical Records	1,339,332	105,138	64,870	1,509,340		1,509,340	(6,364)	1,502,976			10
10a	Therapy	20,200	1,449		21,649		21,649		21,649			10a
11	Activities	65,855	883	683	67,421		67,421		67,421			11
12	Social Services	85,515		3,536	89,051		89,051		89,051			12
13	CNA Training											13
14	Program Transportation			3,243	3,243		3,243		3,243			14
15	Other (specify):*							4,719	4,719			15
16	**TOTAL Health Care and Programs**	1,510,902	107,470	87,332	1,705,704		1,705,704	(1,645)	1,704,059			16
	C. General Administration											
17	Administrative	72,517		259,516	332,033		332,033	(196,268)	135,765			17
18	Directors Fees											18
19	Professional Services			285,859	285,859		285,859	(178,642)	107,217			19
20	Dues, Fees, Subscriptions & Promotions			80,015	80,015		80,015	(40,231)	39,784			20
21	Clerical & General Office Expenses	87,423		367,872	455,295		455,295	(221,704)	233,591			21
22	Employee Benefits & Payroll Taxes			714,415	714,415		714,415		714,415			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,581	1,581		1,581	5,183	6,764			24
25	Other Admin. Staff Transportation			5,291	5,291		5,291	9,596	14,887			25
26	Insurance-Prop.Liab.Malpractice			122,933	122,933		122,933	9,235	132,168			26
27	Other (specify):*							5,702	5,702			27
28	**TOTAL General Administration**	159,940		1,837,482	1,997,422		1,997,422	(607,129)	1,390,293			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,035,006	396,593	2,109,258	4,540,857		4,540,857	(598,290)	3,942,567			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 Riverwood Rehab, Llc #0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			114,662	114,662		114,662	55,940	170,602			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			34,055	34,055		34,055	76,015	110,070			32
33	Real Estate Taxes			36,793	36,793		36,793	53,905	90,698			33
34	Rent-Facility & Grounds			338,760	338,760		338,760	(338,169)	591			34
35	Rent-Equipment & Vehicles			20,806	20,806		20,806	4,415	25,221			35
36	Other (specify):*			21,417	21,417		21,417	(21,417)				36
37	TOTAL Ownership			566,493	566,493		566,493	(169,311)	397,182			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		73,181	428,521	501,702		501,702		501,702			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			266,921	266,921		266,921		266,921			42
43	Other (specify):*			27,098	27,098		27,098	(27,098)				43
44	TOTAL Special Cost Centers		73,181	722,540	795,721		795,721	(27,098)	768,623			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,035,006	469,774	3,398,291	5,903,071		5,903,071	(794,699)	5,108,372			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 Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	(9,811)	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	(19,127)	30		9
10	Interest and Other Investment Income	(141)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(157)	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	(6,898)	21		18
19	Entertainment	(1,881)	21		19
20	Contributions	(35,749)	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	(287,856)	21		24
25	Fund Raising, Advertising and Promotional	(24,098)	43		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	(89,975)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (475,694)		$	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)	(319,005)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (319,005)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (794,699)		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

STATE OF ILLINOIS

Riverwood Rehab, Llc

ID# 0052324

Report Period Beginning: 01/01/15

Ending: 12/31/15

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Bank Charges	$ (14,119)	21	1
2	Theft and Damage Loss	(1,574)	21	2
3	Amortization	(21,417)	36	3
4	Non-Allowable Legal	(506)	19	4
5	Non-Allowable Professional Fees	(3,000)	43	5
6	PAC Dues	(7,893)	20	6
7	Building Co - Amortization	(9,640)	36	7
8	Building Co - Bank Charges	(2,225)	21	8
9	Capitalized R&M	(2,815)	06	9
10	Additional R&M	5,214	06	10
11	Non-Allowable Rent	(32,000)	34	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
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**	(89,975)		49

STATE OF ILLINOIS

Riverwood Rehab, Llc

ID# 0052324

Report Period Beginning: 01/01/15

Ending: 12/31/15

	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 Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary				8,122								8,122	1
2	Food Purchase	(157)		199									42	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(9,811)		7			551						(9,253)	5
6	Maintenance	2,399		4,731	1,557	17	815						9,519	6
7	Other (specify):*			305	1,749								2,054	7
8	**TOTAL General Services**	(7,569)		5,242	11,428	17	1,366						10,484	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			4,287	(10,651)								(6,364)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			306	4,413								4,719	15
16	**TOTAL Health Care and Programs**			4,593	(6,238)								(1,645)	16
	C. General Administration													
17	Administrative			(199,348)		3,080							(196,268)	17
18	Directors Fees													18
19	Professional Services	(506)		(95,934)	792	(79,446)	186	(3,734)					(178,642)	19
20	Fees, Subscriptions & Promotions	(43,642)		1,990	1,357	52	12						(40,231)	20
21	Clerical & General Office Expenses	(314,553)	2,225	34,058	1,425	54,049	1,092						(221,704)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			4,806	276	101							5,183	24
25	Other Admin. Staff Transportation			5,689	3,172	735							9,596	25
26	Insurance-Prop.Liab.Malpractice			1,559		7,676							9,235	26
27	Other (specify):*			5,575	127								5,702	27
28	**TOTAL General Administration**	(358,701)	2,225	(241,605)	7,149	(13,752)	1,290	(3,734)					(607,129)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(366,270)	2,225	(231,770)	12,340	(13,735)	2,656	(3,734)					(598,290)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	(19,127)	72,227	586	66		2,189						55,940	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(141)	70,138	4,321	19		1,678						76,015	32
33	Real Estate Taxes		51,761				2,144						53,905	33
34	Rent-Facility & Grounds	(32,000)	(294,760)	305			(11,714)						(338,169)	34
35	Rent-Equipment & Vehicles			2,976	476	346	617						4,415	35
36	Other (specify):*	(31,057)	9,640										(21,417)	36
37	TOTAL Ownership	(82,325)	(90,994)	8,188	561	346	(5,087)						(169,311)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(27,098)											(27,098)	43
44	TOTAL Special Cost Centers	(27,098)											(27,098)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(475,694)	(88,769)	(223,582)	12,900	(13,389)	(2,431)	(3,734)					(794,699)	45

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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. [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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	$ 294,760	430 South 30th Avenue	100.00%	$	$ (294,760)	1
2	V	32	Interest	1	430 South 30th Avenue	100.00%	70,139	70,138	2
3	V	36	Amortization		430 South 30th Avenue	100.00%	9,640	9,640	3
4	V	21	Bank Charges		430 South 30th Avenue	100.00%	2,225	2,225	4
5	V	30	Depreciation		430 South 30th Avenue	100.00%	72,227	72,227	5
6	V	33	Real Estate Tax		430 South 30th Avenue	100.00%	51,761	51,761	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 294,761			$ 205,992	$ * (88,769)	14

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	2	FOOD	$	APERION CARE	100.00%	$ 199	$ 199	15
16	V	5	UTILITIES		APERION CARE	100.00%	7	7	16
17	V	6	REPAIRS & MAINTENANCE		APERION CARE	100.00%	4,731	4,731	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CARE	100.00%	305	305	18
19	V	10	SALARY- NURSE		APERION CARE	100.00%	4,287	4,287	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CARE	100.00%	306	306	20
21	V	17	ADMINISTRATIVE		APERION CARE	100.00%	60,168	60,168	21
22	V	19	PROFESSIONAL FEES		APERION CARE	100.00%	11,976	11,976	22
23	V	20	FEES, SUBSCRIPTIONS		APERION CARE	100.00%	1,990	1,990	23
24	V	21	CLERICAL & GENERAL		APERION CARE	100.00%	34,058	34,058	24
25	V	24	SEMINARS		APERION CARE	100.00%	4,806	4,806	25
26	V	25	AUTO AND TRAVEL		APERION CARE	100.00%	5,689	5,689	26
27	V	26	INSURANCE		APERION CARE	100.00%	1,559	1,559	27
28	V	27	EMP. BEN.-GEN. ADMIN.		APERION CARE	100.00%	5,575	5,575	28
29	V	30	DEPRECIATION		APERION CARE	100.00%	586	586	29
30	V	32	INTEREST		APERION CARE	100.00%	4,321	4,321	30
31	V	33	REAL ESTATE TAX		APERION CARE	100.00%			31
32	V	34	RENT		APERION CARE	100.00%	305	305	32
33	V	35	EQUIPMENT RENTAL		APERION CARE	100.00%	94	94	33
34	V	35	AUTO LEASE		APERION CARE	100.00%	2,882	2,882	34
35	V	17	MANAGEMENT FEE	259,516	APERION CARE	100.00%		(259,516)	35
36	V	19	HOME OFFICE	98,172	APERION CARE	100.00%		(98,172)	36
37	V	19	DATA PROCESSING	9,738	APERION CARE	100.00%		(9,738)	37
38	V								38
39	Total			$ 367,426			$ 143,844	$ * (223,582)	39

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	1	DIETARY	$	APERION CONSULTING	100.00%	$ 8,122	$ 8,122	15
16	V	5	UTILITIES		APERION CONSULTING	100.00%			16
17	V	6	REPAIRS & MAINTENANCE		APERION CONSULTING	100.00%	5,307	5,307	17
18	V	7	EMP. BEN.-GEN. SERV. & DIETARY		APERION CONSULTING	100.00%	1,749	1,749	18
19	V	10	SALARY NURSE		APERION CONSULTING	100.00%	33,749	33,749	19
20	V	15	PAYROLL TAXES/GROUP INSURANCE		APERION CONSULTING	100.00%	4,413	4,413	20
21	V	17	ADMINISTRATIVE		APERION CONSULTING	100.00%			21
22	V	19	PROFESSIONAL FEES		APERION CONSULTING	100.00%	792	792	22
23	V	20	FEES, SUBSCRIPTIONS		APERION CONSULTING	100.00%	1,357	1,357	23
24	V	21	CLERICAL & GENERAL		APERION CONSULTING	100.00%	1,425	1,425	24
25	V	24	SEMINARS		APERION CONSULTING	100.00%	276	276	25
26	V	25	AUTO AND TRAVEL		APERION CONSULTING	100.00%	3,172	3,172	26
27	V	26	INSURANCE		APERION CONSULTING	100.00%			27
28	V	27	EMP. BEN.-GEN. ADMIN.		APERION CONSULTING	100.00%	127	127	28
29	V	30	DEPRECIATION		APERION CONSULTING	100.00%	66	66	29
30	V	32	INTEREST		APERION CONSULTING	100.00%	19	19	30
31	V	33	REAL ESTATE TAX		APERION CONSULTING	100.00%			31
32	V	34	RENT		APERION CONSULTING	100.00%			32
33	V	35	AUTO LEASE		APERION CONSULTING	100.00%	476	476	33
34	V	10	CONSULTING	44,400	APERION CONSULTING	100.00%		(44,400)	34
35	V	01	DIETICIAN		APERION CONSULTING	100.00%			35
36	V	06	PAINTER		APERION CONSULTING	100.00%			36
37	V	06	PROJECT MANAGER	3,750	APERION CONSULTING	100.00%		(3,750)	37
38	V								38
39	Total			$ 48,150			$ 61,050	$ * 12,900	39

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	REPAIRS & MAINTENANCE		APERION FINANCIAL	100.00%	17	$ 17	15
16	V	17	ADMINISTRATIVE		APERION FINANCIAL	100.00%	3,080	3,080	16
17	V	19	PROFESSIONAL FEES		APERION FINANCIAL	100.00%	877	877	17
18	V	20	FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	52	52	18
19	V	21	CLERICAL & GENERAL		APERION FINANCIAL	100.00%	54,049	54,049	19
20	V	24	SEMINARS		APERION FINANCIAL	100.00%	101	101	20
21	V	25	AUTO AND TRAVEL		APERION FINANCIAL	100.00%	735	735	21
22	V	26	INSURANCE		APERION FINANCIAL	100.00%	7,676	7,676	22
23	V	35	EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	346	346	23
24	V	19	HOME OFFICE EXPENSE	80,323	APERION FINANCIAL	100.00%		(80,323)	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			$ 80,323			$ 66,934	$ * (13,389)	39

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	5	UTILITIES	$	8131 N. MONTICELLO, LLC	100.00%	$ 551	$ 551	15
16	V	6	REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC	100.00%	815	815	16
17	V	19	PROFESSIONAL FEES		8131 N. MONTICELLO, LLC	100.00%	186	186	17
18	V	20	DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC	100.00%	12	12	18
19	V	21	OFFICE EXPENSE		8131 N. MONTICELLO, LLC	100.00%	1,092	1,092	19
20	V	30	DEPRECIATION		8131 N. MONTICELLO, LLC	100.00%	2,189	2,189	20
21	V	32	INTEREST EXPENSE		8131 N. MONTICELLO, LLC	100.00%	1,678	1,678	21
22	V	34	RENT		8131 N. MONTICELLO, LLC	100.00%	591	591	22
23	V	35	EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC	100.00%	617	617	23
24	V	33	REAL ESTATE TAXES		8131 N. MONTICELLO, LLC	100.00%	2,144	2,144	24
25	V								25
26	V	34	RENT	12,000	8131 N. MONTICELLO, LLC	100.00%		(12,000)	26
27	V	34	RENT	305	8131 N. MONTICELLO, LLC	100.00%		(305)	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			$ 12,305			$ 9,874	$ * (2,431)	39

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	PAYROLL SERVICES	$ 14,360	PROPAY HR LLC	24.00%	$ 10,626	$ (3,734)	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			$ 14,360			$ 10,626	$ * (3,734)	39

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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.

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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.

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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.

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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.

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	Declaration of Trust of Yosef Meystel	7.50%	Aperion Care Amboy	Amboy	430 South 30th Avenue	East Moline	BUILDING CO.	1
2	Declaration of Trust of David Berkowitz	7.50%	Aperion Care Jacksonville	Jacksonville	8131 N. MONTICELLO	Skokie	Home Office, Bldg Co	2
3	Michael Rosen	55.00%	River Crossing Rehab	Galesburg	PROPAY	Evanston	Payroll Services	3
4	Dennis and Joyce Ruben TR DTD 1987	2.00%	Aperion Care Dolton	Dolton	RENEWAL REHAB	Skokie	Therapy Services	4
5	Zachary Ruben	2.00%	Aperion Care International	Chicago	APERION CARE, INC	Skokie	Corporate Manager	5
6	Joseph Ruben	2.00%	Apetion Care Bridgeport	Bridgeport	APERION CONSULTING, LLC	Skokie	Consulting Co.	6
7	417A Limited Partnership	6.00%	Aperion Care Litchfield	Litchfield	APERION FINANCIAL, LLC	Skokie	Bookkeeping	7
8	Marlee Associates LLC	6.00%	Aperion Care Springfield	Springfield	APERION ESTATES PERU	Peru, IN	ALF	8
9	Gary Bider	6.00%	Aperion Care St. Elmo	St. Elmo	APERION CARE DEMOTTE	Demotte, IN	ALF	9
10	42170 Limited Partnership	2.00%	Aperion Care Midlothian	Midlothian	APERION CARE HIDDEN LAKE	St. Louis, MO	ALF	10
11	1219 Limited Partnership	2.00%	Aperion Care Burbank	Burbank	APERION CARE HIDDEN LAKE	St. Louis, MO	ILF	11
12	257 Limited Partnership	2.00%	Aperion Care Chicago Heights	Chicago Heights	APERION CARE HIDDEN LAKE	St. Louis, MO	Memory Care	12
13			Aperion Care Forest Park	Forest Park	HEALTHCARE CONSTRUCTION	Chicago	Bldg Improvements	13
14			Aperion Care Oak Lawn	Oak Lawn				14
15			Aperion Care Highwood	Highwood				15
16			Aperion Care Decatur	Decatur				16
17			Aperion Care Plum Grove	Palatine				17
18			Aperion Care Evanston	Evanston				18
19			Aperion Care Wilmington	Wilmington				19
20			Aperion Care Spring Valley	Spring Valley				20
21			Aperion Care Elgin	Elgin				21
22			Aperion Care Toluca	Toluca				22
23			Aperion Care Colfax	Colfax				23
24			Aperion Care Bloomington	Bloomington				24
25			The Arbors at Michigan City	Michigan City, IN				25
26			Aperion Care Demotte	Demotte,IN				26
27			Aperion Care Kokomo	Kokomo, IN				27
28			Aperion Care Tolleston Park	Gary, IN				28
29			Aperion Care Valparaiso	Valparaiso, IN				29
30			Aperion Care Peru	Peru, IN				30

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 Hidden Lake	St. Louis, MO				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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Yosef Meystel	Relative	Administrative	0	See Attached	1.50	3.75%	Alloc. Salary	$ 7,577	17-7	1
2	Jay Meystel	Relative	Administrative	0	See Attached	0.80	2.00%	Alloc. Salary	1,174	17-7	2
3	Joel Meystel	Relative	Administrative	0	See Attached	0.80	4.00%	Alloc. Salary	2,218	17-7	3
4	Cynthia Meystel	Relative	Clerical	0	See Attached	0.10	3.03%	Alloc. Salary	894	21-7	4
5	Shimon Meystel	Relative	Clerical	0	See Attached	1.50	3.75%	Alloc. Salary	160	21-7	5
6	David Berkowitz	Relative	Administrative	0	See Attached	1.50	3.75%	Alloc. Salary	7,577	17-7	6
7	Michael Rosen	Shareholder	Administrative	55.00%	See Attached	1.50	3.75%	Alloc. Fee	7,577	17-7	7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	$ 27,177		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 Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 [X]

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 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						$	$		$	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 Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 [X] NO [ ]

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

Name of Related Organization: APERION CARE
Street Address: 8131 N. MONTICELLO
City / State / Zip Code: SKOKIE, ILLINOIS 60076
Phone Number: (847) 673-6767
Fax Number: (847) 673-6768

	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	2	FOOD	ACTUAL CENSUS	925,063	39	$ 5,257	$	35,045	$ 199	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39	179		35,045	7	2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	124,883	112,788	35,045	4,731	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	8,040		35,045	305	4
5	10	SALARY- NURSE	ACTUAL CENSUS	925,063	39	113,170	113,170	35,045	4,287	5
6	15	PAYROLL TAXES/GROUP INSU	ACTUAL CENSUS	925,063	39	8,067		35,045	306	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	1,588,216	1,274,084	35,045	60,168	7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	316,131		35,045	11,976	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	52,521		35,045	1,990	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	899,005	810,120	35,045	34,058	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	126,855		35,045	4,806	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	150,166		35,045	5,689	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39	41,165		35,045	1,559	13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	147,150		35,045	5,575	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	15,480		35,045	586	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	114,048		35,045	4,321	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			35,045		17
18	34	RENT	ACTUAL CENSUS	925,063	39	8,054		35,045	305	18
19	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	2,485		35,045	94	19
20	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	76,069		35,045	2,882	20
21										21
22										22
23										23
24										24
25	TOTALS					$ 3,796,942	$ 2,310,162		$ 143,844	25

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 [X] NO [ ]

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

Name of Related Organization: APERION CONSULTING
Street Address: 8131 N. MONTICELLO
City / State / Zip Code: SKOKIE, ILLINOIS 60076
Phone Number: (847) 673-6767
Fax Number: (847) 673-6768

	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	1	DIETARY	ACTUAL CENSUS	925,063	39	$ 214,389	$ 214,389	35,045	$ 8,122	1
2	5	UTILITIES	ACTUAL CENSUS	925,063	39			35,045		2
3	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	140,088	138,625	35,045	5,307	3
4	7	EMP. BEN.-GEN. SERV. & DIE	ACTUAL CENSUS	925,063	39	46,162		35,045	1,749	4
5	10	SALARY NURSE	ACTUAL CENSUS	925,063	39	890,856	890,856	35,045	33,749	5
6	15	PAYROLL TAXES/GROUP INSU	ACTUAL CENSUS	925,063	39	116,493		35,045	4,413	6
7	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39			35,045		7
8	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	20,901		35,045	792	8
9	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	35,826		35,045	1,357	9
10	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	37,620	25,723	35,045	1,425	10
11	24	SEMINARS	ACTUAL CENSUS	925,063	39	7,289		35,045	276	11
12	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	83,735		35,045	3,172	12
13	26	INSURANCE	ACTUAL CENSUS	925,063	39			35,045		13
14	27	EMP. BEN.-GEN. ADMIN.	ACTUAL CENSUS	925,063	39	3,364		35,045	127	14
15	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	1,739		35,045	66	15
16	32	INTEREST	ACTUAL CENSUS	925,063	39	508		35,045	19	16
17	33	REAL ESTATE TAX	ACTUAL CENSUS	925,063	39			35,045		17
18	34	RENT	ACTUAL CENSUS	925,063	39			35,045		18
19	35	AUTO LEASE	ACTUAL CENSUS	925,063	39	12,556		35,045	476	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,611,525	$ 1,269,593		$ 61,050	25

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 [X] NO [ ]

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

Name of Related Organization: APERION FINANCIAL
Street Address: 8131 N. MONTICELLO
City / State / Zip Code: SKOKIE, ILLINOIS 60076
Phone Number: (847) 673-6767
Fax Number: (847) 673-6768

	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	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	457		35,045	17	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	81,303	35,045	3,080	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144		35,045	877	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382		35,045	52	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	1,383,575	35,045	54,049	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672		35,045	101	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412		35,045	735	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628		35,045	7,676	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143		35,045	346	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					$ 1,766,837	$ 1,464,878		$ 66,934	25

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 [X] NO [ ]

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

Name of Related Organization: 8131 N. MONTICELLO, LLC
Street Address: 8131 N. MONTICELLO
City / State / Zip Code: SKOKIE, ILLINOIS 60076
Phone Number: (847) 673-6767
Fax Number: (847) 673-6768

	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	5	UTILITIES	ACTUAL CENSUS	925,063	39	$ 14,551	$	35,045	$ 551	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508		35,045	815	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910		35,045	186	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320		35,045	12	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813		35,045	1,092	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774		35,045	2,189	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281		35,045	1,678	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600		35,045	591	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285		35,045	617	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595		35,045	2,144	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					$ 260,637	$		$ 9,874	25

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 [X] NO [ ]

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

Name of Related Organization: ProPay HR LLC
Street Address: 2201 W. MAIN ST
City / State / Zip Code: EVANSTON , ILLINOIS 60202
Phone Number: (847) 905-3268
Fax Number: ( )

	1 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	19	PAYROLL SERVICES	DIRECT			$	$		$ 10,626	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					$	$		$ 10,626	25

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 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						$	$		$	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 Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 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						$	$		$	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 Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 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						$	$		$	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 Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 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						$	$		$	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 Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	First Midwest Bank		X	Mortgage			$	$ 6,324,139			$ 70,139	1
2												2
3												3
4												4
5												5
	Working Capital											
6	First Midwest Bank		X	Line of Credit				777,139			31,369	6
7	GMC		X	Note Payable - Auto				21,637				7
8												8
9	TOTAL Facility Related						$	$ 7,122,915			$ 101,508	9
	B. Non-Facility Related*											
10	Interest - Insurance Policies		X								2,686	10
11	Interest Income		X								(141)	11
12	Interest Income - Bldg Co		X								(1)	12
13	See Supplemental Schedule										6,018	13
14	TOTAL Non-Facility Related						$	$			$ 8,562	14
15	TOTALS (line 9+line14)						$	$ 7,122,915			$ 110,070	15

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

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

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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							$	$			$	1
2												2
3												3
4												4
5												5
6												6
7	TOTAL Long-Term											7
	Working Capital											
8							$	$			$	8
9												9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital											14
	B. Non-Facility Related*											
15	Allocated from Aperion Care		X				$	$			$ 4,321	15
16	Allocated from Aperion Consulting		X								19	16
17	Allocated from 8131 N. Monticello LLC		X								1,678	17
18												18
19												19
20	TOTAL Non-Facility Related										6,018	20

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2014 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 88,912	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.)		$ 90,878	2
3. Under or (over) accrual (line 2 minus line 1).		$ 1,966	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 88,734	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.		$ 90,700	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:

2010		8
2011		9
2012	87,259	10
2013	59,275	11
2014	88,734	12

2015 Accrual = 2014 Real Estate Tax Expense

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2014	$	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.

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Riverwood Rehab, Llc COUNTY Rock Island

FACILITY IDPH LICENSE NUMBER 0052324

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2014 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 2014.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	17-02-20-40-22	Nursing Home	$ 88,733.64	$ 88,733.64
2.	10-23-325-045-0000	Home Office Allocation	$ 56,594.65	$ 2,149.42
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 145,328.29	$ 90,883.06

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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:** 2000 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 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. 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 Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Riverwood Rehab, Llc COUNTY Rock Island

FACILITY IDPH LICENSE NUMBER 0052324

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 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 2000.

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

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 27,040 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (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? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (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 [X] 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		2015	$ 373,200	1
2	Allocated from 8131 N. Monticello LLC			3,372	2
3	TOTALS			$ 376,572	3

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	120		2015	1971	$ 3,358,800	$ 72,227	35	$ 95,966	$ 23,739	$ 136,048	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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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
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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)		41,559	2,284		1,440	(844)	7,645	68
69	Financial Statement Depreciation			114,662			(114,662)		69
70	TOTAL (lines 4 thru 69)		$ 3,400,359	$ 189,173		$ 97,406	$ (91,767)	$ 143,693	70

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 12A, Carried Forward		$ 3,400,359	$ 189,173		$ 97,406	$ (91,767)	$ 143,693	1
2	Roof	2013	52,500		20	2,625	2,625	7,000	2
3	Gutters	2013	7,990		20	400	400	1,065	3
4	Plumbing - New Roof Drains & Sheeting	2013	3,051		20	204	204	509	4
5	Water Heater	2013	3,560		20	178	178	430	5
6	Landscaping	2013	10,980		20	732	732	1,891	6
7	Sidewalk	2013	8,900		20	593	593	1,335	7
8	New Roof	2013	7,942		20	397	397	893	8
9	C-Wing Corridor Flooring & 2 New Closets	2013	5,284		20	264	264	550	9
10	Admissions Office Carpet, Admissions & Guest Bathrooms Toilets	2013	284,923		20	14,246	14,246	29,679	10
11	C-Wing Cooridor Remove Sprinklers; Lobby Circuits; Corridor C	2014	21,541		20	1,077	1,077	2,154	11
12	Lobby Drywall,Doors,Light Fixtures;Lounge Light Fixtures;Admi	2014	103,270		20	5,164	5,164	10,327	12
13	Storage Room Drywall	2014	2,860		20	143	143	274	13
14	Therapy Room Bathtub, Plumbing, Wallcovering, Flooring, Light	2014	35,703		20	1,785	1,785	2,529	14
15	Dining Rm Handrail & Bumper Guard, Paint Corrridors B-E, Ad	2014	13,278		20	664	664	941	15
16	Cables & Wiring For Voice Data	2014	6,625		20	331	331	386	16
17	Awning & Sign	2014	4,720		20	236	236	315	17
18	Therapy Rm/Corridor - Cove Base/Vct/Activity Sign	2015	7,494		20	362	362	362	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)		$ 3,980,980	$ 189,173		$ 126,806	$ (62,367)	$ 204,334	34

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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		$ 3,980,980	$ 189,173		$ 126,806	$ (62,367)	$ 204,334	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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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)		$ 3,980,980	$ 189,173		$ 126,806	$ (62,367)	$ 204,334	34

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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		$ 3,980,980	$ 189,173		$ 126,806	$ (62,367)	$ 204,334	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)		$ 3,980,980	$ 189,173		$ 126,806	$ (62,367)	$ 204,334	34

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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		$ 3,980,980	$ 189,173		$ 126,806	$ (62,367)	$ 204,334	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)		$ 3,980,980	$ 189,173		$ 126,806	$ (62,367)	$ 204,334	34

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	Buildings:								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
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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.

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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
11									11
12									12
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26									26
27									27
28									28
29									29
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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.

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		$	$		$	$	$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010	26,198	779	35	672	(107)	3,666	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from 8131 N. Monticello	2010	11,735	1,394	20	587	(807)	3,250	9
10	Allocated from 8131 N. Monticello	2013	2,041		20	102	102	306	10
11									11
12	Allocated from Aperion Care	2010	1,129	91	20	56	(35)	339	12
13	Allocated from Aperion Care	2012	320	12	20	16	4	64	13
14	Allocated from Aperion Care	2013	136	8	20	7	(1)	20	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
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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)		$ 41,559	$ 2,284		$ 1,440	$ (844)	$ 7,645	34

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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		$ 41,559	$ 2,284		$ 1,440	$ (844)	$ 7,645	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
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28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 41,559	$ 2,284		$ 1,440	$ (844)	$ 7,645	34

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	$ 132,496	$ 161	$ 19,309	$ 19,148	10	$ 38,180	71
72	Current Year Purchases	154,043	182	15,855	15,673	10	15,855	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 286,539	$ 343	$ 35,164	$ 34,821		$ 54,035	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		2013 GMC SAVANNA	2013	$ 54,662	$	$ 8,217	$ 8,217	5	$ 24,532	76
77		Allocated from Aperion Care	2015	1,194	157	239	82	5	400	77
78		Allocated from Aperion Consultir	2015	878	56	176	120	5	176	78
79										79
80	TOTALS			$ 56,734	$ 213	$ 8,632	$ 8,419		$ 25,108	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)	$ 4,700,824	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 189,729	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 170,602	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (19,127)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 283,476	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 Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	Allocated from 8131 N. Monticello LLC				591			5
6								6
7	TOTAL				$ 591 **			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: _____ *

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.	/2016	$
13.	/2017	$
14.	/2018	$

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: $ 12,163 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	Facility	BMW	$ 903.24	$ 9,700	17
18	Allocated from Aperion Care			2,882	18
19	Allocated from Aperion Consulting			476	19
20					20
21	TOTAL		$ 903.24	$ 13,058	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.

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

[ ] YES
[X] 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)	$			

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.

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	$		$ 184,611	$		$ 184,611	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			41,489			41,489	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			197,667			197,667	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				64,009		64,009	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					4,754	9,172		13,926	13
14	TOTAL			$		$ 428,521	$ 73,181		$ 501,702	14

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

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/15 (last day of reporting year)

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	$	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,409,607	1,409,607	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	79,171	79,171	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	2,103	2,568,581	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,490,881	$ 4,057,359	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		373,200	13
14	Buildings, at Historical Cost		3,358,800	14
15	Leasehold Improvements, at Historical Cost	687,226	687,226	15
16	Equipment, at Historical Cost	111,467	249,467	16
17	Accumulated Depreciation (book methods)	(237,228)	(309,455)	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):	1,046,691	1,101,628	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,608,156	$ 5,460,866	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,099,037	$ 9,518,225	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 563,198	$ 569,381	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	777,139	777,139	29
30	Accrued Salaries Payable	105,486	105,486	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,073	5,073	31
32	Accrued Real Estate Taxes(Sch.IX-B)		88,734	32
33	Accrued Interest Payable		10,073	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	2,258	2,258	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,453,154	$ 1,558,144	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	21,637	21,637	39
40	Mortgage Payable		6,324,139	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	1,586,227	1,586,227	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 1,607,864	$ 7,932,003	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,061,018	$ 9,490,147	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 38,019	$ 28,078	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,099,037	$ 9,518,225	48

*(See instructions.)

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XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 260,295	1
2	Restatements (describe):		2
3	Late Entry to 2014	(386,295)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (126,000)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	82,352	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	(293,333)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Members Capital	375,000	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 164,019	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)**	$ 38,019	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 5,683,842	1
2	Discounts and Allowances for all Levels	67,576	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 5,751,418	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	187,001	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 187,001	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	10,273	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	657	19
20	Radiology and X-Ray	86	20
21	Other Medical Services	2,760	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 13,776	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	141	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 141	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	33,087	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 33,087	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 5,985,423	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	837,731	31
32	Health Care	1,705,704	32
33	General Administration	1,997,422	33
	B. Capital Expense		
34	Ownership	566,493	34
	C. Ancillary Expense		
35	Special Cost Centers	528,800	35
36	Provider Participation Fee	266,921	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 5,903,071	40
41	**Income before Income Taxes (line 30 minus line 40)****	82,352	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 82,352	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 3,960,754	44
45	Private Pay - Net Inpatient Revenue	441,415	45
46	Medicare - Net Inpatient Revenue	879,591	46
47	Other-(specify) Insurance	469,658	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 5,751,418	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.

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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	1,917	2,064	$ 61,573	$ 29.83	1
2	Assistant Director of Nursing	1,888	2,156	51,138	23.72	2
3	Registered Nurses	11,026	11,600	289,304	24.94	3
4	Licensed Practical Nurses	14,386	15,003	311,177	20.74	4
5	CNAs & Orderlies	57,464	59,757	611,948	10.24	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,819	1,960	20,200	10.31	8
9	Activity Director	1,617	2,047	24,907	12.17	9
10	Activity Assistants	4,154	4,400	38,895	8.84	10
11	Social Service Workers	2,624	3,379	85,515	25.31	11
12	Dietician					12
13	Food Service Supervisor	1,852	1,937	31,455	16.24	13
14	Head Cook	6,332	6,843	61,037	8.92	14
15	Cook Helpers/Assistants	7,147	7,448	65,276	8.76	15
16	Dishwashers					16
17	Maintenance Workers	3,640	3,715	41,513	11.17	17
18	Housekeepers	14,492	15,123	130,358	8.62	18
19	Laundry	3,392	3,811	34,525	9.06	19
20	Administrator	2,040	2,208	72,517	32.84	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	250	261	4,347	16.66	23
24	Clerical	5,217	5,671	83,076	14.65	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,333	1,451	14,192	9.78	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	204	204	2,053	10.06	33
34	TOTAL (lines 1 - 33)	142,794	151,038	$ 2,035,006 *	$ 13.47	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	173	$ 9,500	01-03	35
36	Medical Director	Monthly	15,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	44,400	10-03	38
39	Pharmacist Consultant	Monthly	8,470	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	11	683	11-03	44
45	Social Service Consultant	55	3,536	12-03	45
46	Other(specify) Psychiatric MD	Monthly	12,000	10-03	46
47					47
48					48
49	TOTAL (lines 35 - 48)	239	$ 93,589		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

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Cindy Brill	Administrator	0.00%	$ 25,090
Ryan Zank	Administrator	0.00%	5,220
Tamara Stoneberger	Administrator	0.00%	42,207
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 72,517

B. Administrative - Other

Description	Amount
Aperion Care Inc.	$ 259,516
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 259,516

C. Professional Services

Vendor/Payee	Type	Amount
FR&R/Marcum LLP	Accounting	$ 25,285
Aperion Care Inc.	Home Office Expense	98,172
Aperion Financial	Home Office Expense	80,323
ProPay HR	Payroll Processing	14,360
See Attached	Legal	11,395
Pendulum LLC	Risk Management	1,184
Personnel Planners	Unemployment Tax Consult	1,908
Hirsh Oelbaum Bram Hanover	Audit	3,000
Aperion Care Inc	Data Processing	9,738
Creative Technology Solutions	Data Processing	7,806
E-Health Data Solutions	Data Processing	5,700
See Supplemental Schedule		26,988
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 285,858

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 451,271
Unemployment Compensation Insurance	95,837
FICA Taxes	154,964
Employee Health Insurance	8,950
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	640
Employee Meals	629
Other Employee Benefits	2,124
TOTAL (agree to Schedule V, line 22, col.8)	$ 714,415

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	3,609
Health Care Worker Background Check	10,998
(Indicate # of checks performed 1100)	
Patient Background Checks	
Dues and Subscriptions	19,275
License and Permits	501
Allocated from Aperion Care	1,990
Allocated from Aperion Consulting	1,357
See Supplemental Schedule	64
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 39,784

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,581
Allocated from Aperion Care	4,806
Allocated from Aperion Consulting	276
See Supplemental Schedule	101
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 6,764

**See instructions.

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XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
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14													
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16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Riverwood Rehab, Llc # 0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IL Council on LTC $23,919**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **15,420** 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. $ **266,921**
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. $ **629** 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? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? **No**
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out 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.