

Facility Name & ID Number Riviera Care Center

0049940 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	<u>100</u>	Skilled (SNF)	<u>100</u>	<u>36,600</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>100</u>	Intermediate (ICF)	<u>100</u>	<u>36,600</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>200</u>	TOTALS	<u>200</u>	<u>73,200</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF	<u>69,019</u>	<u>551</u>		<u>69,570</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>69,019</u>	<u>551</u>		<u>69,570</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.04%

D. How many bed-hold days during this year were paid by the Department? 146 (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 ☒

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

I. On what date did you start providing long term care at this location?
Date started 5/21/2008

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 5/21/2008 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 45 and days of care provided 0

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/2012 Fiscal Year: 12/31/2012

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

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	219,631	18,306	16,632	254,569		254,569	13,699	268,268			1
2	Food Purchase		300,467		300,467	(24,156)	276,311	(24)	276,287			2
3	Housekeeping	184,234	26,513		210,747		210,747		210,747			3
4	Laundry	20,525	33,025		53,550		53,550		53,550			4
5	Heat and Other Utilities			124,672	124,672		124,672	280	124,952			5
6	Maintenance	69,646	53,544	59,584	182,774		182,774	(337)	182,437			6
7	Other (specify):*							2,531	2,531			7
8	TOTAL General Services	494,036	431,855	200,888	1,126,779	(24,156)	1,102,623	16,149	1,118,772			8
	B. Health Care and Programs											
9	Medical Director			17,000	17,000		17,000		17,000			9
10	Nursing and Medical Records	1,580,010	65,278	58,580	1,703,868		1,703,868	48,665	1,752,533			10
10a	Therapy	175,933			175,933		175,933		175,933			10a
11	Activities	103,205	12,817	1,455	117,477		117,477		117,477			11
12	Social Services	231,565		3,750	235,315		235,315		235,315			12
13	CNA Training											13
14	Program Transportation			80	80		80	2,856	2,936			14
15	Other (specify):*							8,641	8,641			15
16	TOTAL Health Care and Programs	2,090,713	78,095	80,865	2,249,673		2,249,673	60,162	2,309,835			16
	C. General Administration											
17	Administrative	157,133		48,000	205,133		205,133	26,687	231,820			17
18	Directors Fees											18
19	Professional Services			257,336	257,336	(34,720)	222,616	(155,531)	67,085			19
20	Dues, Fees, Subscriptions & Promotions			71,889	71,889		71,889	(33,175)	38,714			20
21	Clerical & General Office Expenses	140,074		365,268	505,342		505,342	(166,907)	338,435			21
22	Employee Benefits & Payroll Taxes			528,158	528,158	24,156	552,314		552,314			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,771	4,771		4,771	2,231	7,002			24
25	Other Admin. Staff Transportation			10,681	10,681		10,681	2,450	13,131			25
26	Insurance-Prop.Liab.Malpractice			146,589	146,589		146,589	2,455	149,044			26
27	Other (specify):*							34,011	34,011			27
28	TOTAL General Administration	297,207		1,432,692	1,729,899	(10,564)	1,719,335	(287,779)	1,431,556			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,881,956	509,950	1,714,445	5,106,351	(34,720)	5,071,631	(211,467)	4,860,164			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000. SEE ACCOUNTANTS' COMPILATION REPORT
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			91,053	91,053		91,053	179,402	270,455			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			72,904	72,904		72,904	469,669	542,573			32
33	Real Estate Taxes			92,639	92,639	34,720	127,359	462,263	589,622			33
34	Rent-Facility & Grounds			1,277,053	1,277,053		1,277,053	(1,277,053)				34
35	Rent-Equipment & Vehicles			17,416	17,416		17,416	2,528	19,944			35
36	Other (specify):*											36
37	TOTAL Ownership			1,551,065	1,551,065	34,720	1,585,785	(163,191)	1,422,594			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			839,505	839,505		839,505		839,505			42
43	Other (specify):*	58,037		398,059	456,096		456,096	(456,096)	(0)			43
44	TOTAL Special Cost Centers	58,037		1,237,564	1,295,601		1,295,601	(456,096)	839,505			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,939,993	509,950	4,503,074	7,953,017		7,953,017	(830,755)	7,122,262			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	(1,132)	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	(26,754)	30		9
10	Interest and Other Investment Income	(6,374)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(24)	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				18
19	Entertainment	(9,750)	21		19
20	Contributions	(25,493)	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	(258,225)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(4,186)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(494,764)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (826,702)		\$	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)	(4,053)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (4,053)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (830,755)		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

Riviera Care Center

	ID#	0049940
Report Period Beginning:		01/01/12
Ending:		12/31/12

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing Salaries	\$ (58,037)	43	1
2	Marketing - Advertising	(8,400)	43	2
3	Non Allowable Expense	(376,920)	43	3
4	Promotional Products	(2,840)	43	4
5	Bank Charges	(4,696)	21	5
6	Non Allowable Auto Lease	(3,225)	35	6
7	Non Allowable Legal	(2,536)	19	7
8	Capitalized R&M	(4,280)	06	8
9	Bldg Co. - Accounting Fees	(2,500)	19	9
10	Bldg Co. - Amortization	(22,457)	36	10
11	Bldg Co. - Bank Charges	(6)	21	11
12	Bldg Co. - Licenses & Fees	(250)	20	12
13	Non Allowable Marketing Travel	(3,900)	43	13
14	Non Allowable Travel Auto Lease	(1,335)	35	14
15	Additional R&M	5,704	06	15
16	COPE Dues	(9,087)	20	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	(494,764)		49

Riviera Care Center

Report Period Beginning:

Ending:

ID#

0049940

01/01/12

12/31/12

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			49

VII. RELATED PARTIES

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

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

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

☒

YES

☐

NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	\$ 1,265,053	Riviera Realty, LLC		\$	\$ (1,265,053)	1
2	V	32	Interest	10,758	Riviera Realty, LLC			(10,758)	2
3	V	19	Accounting Fees		Riviera Realty, LLC		2,500	2,500	3
4	V	36	Amortization - Loan Fees		Riviera Realty, LLC		22,457	22,457	4
5	V	21	Bank Charges		Riviera Realty, LLC		6	6	5
6	V	30	Depreciation		Riviera Realty, LLC		198,672	198,672	6
7	V	32	Interest - Construction Loan		Riviera Realty, LLC		38,688	38,688	7
8	V	32	Interest - Mortgage		Riviera Realty, LLC		429,542	429,542	8
9	V	32	Interest - Seller		Riviera Realty, LLC		10,559	10,559	9
10	V	20	Licenses & Fees		Riviera Realty, LLC		250	250	10
11	V	19	Professional Fees - Tax Protest		Riviera Realty, LLC		34,535	34,535	11
12	V	33	Real Estate Taxes		Riviera Realty, LLC		456,189	456,189	12
13	V								13
14	Total			\$ 1,275,811			\$ 1,193,398	\$ * (82,413)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	\$	YAM MANAGEMENT, LLC	100.00%	\$ 1,412	\$ 1,412	15
16	V	6	REPAIRS & MAINTENANCE		YAM MANAGEMENT, LLC	100.00%	2,716	2,716	16
17	V	7	EMP. BEN.-GEN. SERV.		YAM MANAGEMENT, LLC	100.00%	207	207	17
18	V	17	ADMINISTRATIVE		YAM MANAGEMENT, LLC	100.00%	37,954	37,954	18
19	V	19	PROFESSIONAL FEES		YAM MANAGEMENT, LLC	100.00%	2,336	2,336	19
20	V	20	FEES, SUBSCRIPTIONS		YAM MANAGEMENT, LLC	100.00%	1,208	1,208	20
21	V	21	CLERICAL & GENERAL		YAM MANAGEMENT, LLC	100.00%	99,098	99,098	21
22	V	24	SEMINARS		YAM MANAGEMENT, LLC	100.00%	495	495	22
23	V	25	AUTO AND TRAVEL		YAM MANAGEMENT, LLC	100.00%	1,654	1,654	23
24	V	26	INSURANCE		YAM MANAGEMENT, LLC	100.00%	2,455	2,455	24
25	V	27	EMP. BEN.-GEN. ADMIN.		YAM MANAGEMENT, LLC	100.00%	26,233	26,233	25
26	V	30	DEPRECIATION		YAM MANAGEMENT, LLC	100.00%	2,075	2,075	26
27	V	32	INTEREST		YAM MANAGEMENT, LLC	100.00%	2,644	2,644	27
28	V	33	REAL ESTATE TAX		YAM MANAGEMENT, LLC	100.00%			28
29	V	34	RENT		YAM MANAGEMENT, LLC	100.00%	21,829	21,829	29
30	V	35	AUTO RENTAL		YAM MANAGEMENT, LLC	100.00%	2,490	2,490	30
31	V	35	EQUIPMENT RENTAL		YAM MANAGEMENT, LLC	100.00%	379	379	31
32	V	0			YAM MANAGEMENT, LLC	100.00%			32
33	V								33
34	V								34
35	V	19	BOOKKEEPING FEES	128,200	YAM MANAGEMENT, LLC	100.00%		(128,200)	35
36	V	19	ACCOUNTING	36,273	YAM MANAGEMENT, LLC	100.00%		(36,273)	36
37	V	34	RENT	12,000	YAM MANAGEMENT, LLC	100.00%		(12,000)	37
38	V								38
39	Total			\$ 176,473			\$ 205,185	\$ * 28,712	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	DIETARY	\$	YAM CONSULTING, LLC	100.00%	\$ 13,699	\$ 13,699	15
16	V	7	EMP. BEN. GEN. SERV.		YAM CONSULTING, LLC	100.00%	2,324	2,324	16
17	V	10	NURSING SALARY		YAM CONSULTING, LLC	100.00%	65,275	65,275	17
18	V	14	PROGRAM TRANSPORTATION		YAM CONSULTING, LLC	100.00%	2,856	2,856	18
19	V	15	EMP. BEN. HEALTHCARE		YAM CONSULTING, LLC	100.00%	8,641	8,641	19
20	V	17	ADMINISTRATIVE		YAM CONSULTING, LLC	100.00%	35,233	35,233	20
21	V	19	PROFESSIONAL FEES		YAM CONSULTING, LLC	100.00%	589	589	21
22	V	20	FEES, SUBSCRIPTIONS		YAM CONSULTING, LLC	100.00%	129	129	22
23	V	21	CLERICAL & GENERAL		YAM CONSULTING, LLC	100.00%	10,852	10,852	23
24	V	24	SEMINARS		YAM CONSULTING, LLC	100.00%	1,736	1,736	24
25	V	25	AUTO AND TRAVEL		YAM CONSULTING, LLC	100.00%	796	796	25
26	V	27	EMP. BEN.-GEN. ADMIN.		YAM CONSULTING, LLC	100.00%	7,778	7,778	26
27	V	30	DEPRECIATION		YAM CONSULTING, LLC	100.00%			27
28	V	35	AUTO RENTAL		YAM CONSULTING, LLC	100.00%	4,219	4,219	28
29	V	6	REPAIRS AND MAINTENANCE SALARY		YAM CONSULTING, LLC	100.00%	3,203	3,203	29
30	V								30
31	V								31
32	V	0							32
33	V	10	DIETICIAN CONSULTING	16,610	YAM CONSULTING, LLC	100.00%		(16,610)	33
34	V	17	NURSE CONSULTING	46,500	YAM CONSULTING, LLC	100.00%		(46,500)	34
35	V	17	DIR. OF OPERATIONS CONSULT		YAM CONSULTING, LLC	100.00%			35
36	V	19	DATA PROCESSING FEES	26,206	YAM CONSULTING, LLC	100.00%		(26,206)	36
37	V	43	MARKETING	6,000	YAM CONSULTING, LLC	100.00%		(6,000)	37
38	V	06	PAINTER	7,680				(7,680)	38
39	Total			\$ 102,996			\$ 157,330	\$ * 54,334	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	PROFESSIONAL FEES	\$	8131 N. MONTICELLO, LLC	100.00%	\$ 224	\$ 224	15
16	V	20	DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		68	68	16
17	V	21	OFFICE EXPENSE		8131 N. MONTICELLO, LLC				17
18	V	30	DEPRECIATION		8131 N. MONTICELLO, LLC		5,409	5,409	18
19	V	32	INTEREST EXPENSE		8131 N. MONTICELLO, LLC		5,368	5,368	19
20	V	33	REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		6,074	6,074	20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V	34	RENT	21,829	8131 N. MONTICELLO, LLC			(21,829)	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			\$ 21,829			\$ 17,143	\$ * (4,686)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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.

SEE ACCOUNTANTS' COMPILATION REPORT

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.

SEE ACCOUNTANTS' COMPILATION REPORT

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.

SEE ACCOUNTANTS' COMPILATION REPORT

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

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.

YESNO

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.

SEE ACCOUNTANTS' COMPILATION REPORT

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.

SEE ACCOUNTANTS' COMPILATION REPORT

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	1219 LIMITED PARTNERSHIP	7.500%	BERKSHIRE NURSING & REHAB CENTER,LLC	FOREST PARK	RIVIERA REALTY, LLC	SKOKIE	BUILDING CO.	1
2	257 LIMITED PARTNERSHIP	7.500%	CONCORD NURSING AND REHABILITATION CENTER,LLC	OAK LAWN	YAM MANAGEMENT	SKOKIE	MANAGEMENT CO.	2
3	42170 LIMITED PARTNERSHIP	7.500%	DOLTON NURSING & REHAB,LLC	DOLTON	YAM CONSULTING	SKOKIE	CONSULTING CO.	3
4	CHRISTINA INOFRE	0.500%	EVANSTON NURSING & REHAB CENTER, LLC	EVANSTON	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDIN	4
5	417A, LLC	4.250%	EXCEPTIONAL CARE, LLC	BURBANK				5
6	DAVID BERKOWITZ	20.500%	FAIRVIEW CARE CENTER OF JOLIET,LLC	JOLIET				6
7	DENNIS RUBEN	4.500%	HIGHLAND PARK NURSING AND REHAB CENTER, LLC	HIGHWOOD				7
8	GARY BIDER	1.750%	INTERNATIONAL NURSING & REHAB CENTER,LLC	CHICAGO				8
9	ISADORE MEYSTEL REVOCABLE TRUST	2.000%	LITCHFIELD CARE CENTER,LLC	LITCHFIELD				9
10	JOYCE RUBEN	4.500%	NORTH CHURCH NURSING & REHAB,LLC	JACKSONVILLE				10
11	ZALMEN STEIN	0.500%	PLAZA NURSING AND REHAB CENTER,LLC	MIDLOTHIAN				11
12	RACHEL CHAVIN	2.500%	PLUM GROVE NURSING AND REHAB,LLC	PALATINE				12
13	REBECCA LAFER	2.500%	SPRINGFIELD CARE CENTER,LLC	SPRINGFIELD				13
14	SHELDON WROTSLAVSKTY	1.000%	THE ARBORS AT MICHIGAN CITY	MICHIGAN CITY, IN				14
15	DECLARATION OF TRUST OF YOSEF MEYSTEL	33.000%	THE COPPERAS HOLLOW	CALDWELL, TX				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

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								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 Riviera Care Center # 0049940 Report Period Beginning: 01/01/12 Ending: 12/31/12

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	4.2	10.50%	Mgmt. Fees	\$ 21,000	17-3	1
2	David Berkowitz	Owner	Administrative	20.50%	See Attached	4.2	10.50%	Mgmt. Fees	27,000	17-3	2
3	Jay Meystel	Relative	Administrative	0.00%	See Attached	2.1	5.25%	Alloc. Salary	6,393	17-7	3
4	Joel Meystel	Relative	Administrative	0.00%	See Attached	2.1	10.50%	Alloc. Salary	2,403	17-7	4
5	Christina Inofre	Owner	Nursing	0.50%	See Attached	4.2	10.50%	Alloc. Salary	10,906	10-7	5
6	Cynthia Meystel	Relative	Administrative	0.00%	See Attached	0.4	12.12%	Alloc. Salary	481	21-7	6
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 anticipated to be considered allowable by the IL. Dept. of HFS.										11
12											12
13								TOTAL	\$ 68,183		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

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 12/31/12

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 12/31/12

(847) 673-6768

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 12/31/12

(847) 673-6768

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 12/31/12

(847) 673-6768

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 12/31/12

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 12/31/12

Fax Number**SEE ACCOUNTANTS' COMPILATION REPORT**

Ending: 12/31/12

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 12/31/12

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center # 0049940 Report Period Beginning: 01/01/12 Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

()

()

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

Ending: 12/31/12

SEE ACCOUNTANTS' COMPILATION REPORT

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	Lake Forest Bank		X	Mortgage Payable			\$	6,500,000			\$	429,542	1
2	Note Payable Seller		X					111,111				10,559	2
3	Lake Forest Bank		X	Construction				1,100,000				38,688	3
4													4
5	See Supplemental Schedule												5
	Working Capital												
6	Highland Park Bank & Trust		X	Line of Credit				807,034				67,347	6
7	Lake Forest Bank		X	Line of Credit								5,557	7
8	See Supplemental Schedule												8
9	TOTAL Facility Related						\$	8,518,145			\$	551,693	9
	B. Non-Facility Related*												
10	Interest Income		X									(6,374)	10
11	Allocated YAM Management	X										2,644	11
12	Allocated 8131 N. Monticello	X										5,368	12
13	See Supplemental Schedule											(10,758)	13
14	TOTAL Non-Facility Related						\$				\$	(9,120)	14
15	TOTALS (line 9+line14)						\$	8,518,145			\$	542,573	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A 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.)

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.)

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	Interest Income - Bldg Co.		X				\$		\$			\$ (10,758)	15
16													16
17													17
18													18
19													19
20	TOTAL Non-Facility Related											(10,758)	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.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2011 report.		\$	385,000	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.)		\$	471,903	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	86,903	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	468,000	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	34,720	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 \$ 92,639 For 2009 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.		\$	589,623	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	204,231	8	
		2008	353,752	9	
		2009	368,883	10	
		2010	345,753	11	
		2011	465,829	12	
2012 Accrual = Monthly Accrual \$39,000 x 12					
Allocated from 8131 N. Monticello- \$6,074					

		FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2011	\$		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.

SEE ACCOUNTANTS' COMPILATION REPORT

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME	<u>Riviera Care Center</u>	COUNTY	<u>Cook</u>
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FACILITY IDPH LICENSE NUMBER 0049940

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE () FAX #: ()

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2011 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 2011.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>32-19-417-085-0000</u>	<u>Long Term Care Property</u>	\$ <u>742.72</u>	\$ <u>742.72</u>
2. <u>32-19-417-112-0000</u>	<u>Long Term Care Property</u>	\$ <u>458,295.60</u>	\$ <u>458,295.60</u>
3. <u>32-19-417-018-0000</u>	<u>Long Term Care Property</u>	\$ <u>661.33</u>	\$ <u>661.33</u>
4. <u>32-19-417-098-0000</u>	<u>Long Term Care Property</u>	\$ <u>187.75</u>	\$ <u>187.75</u>
5. <u>32-19-417-101-0000</u>	<u>Long Term Care Property</u>	\$ <u>878.12</u>	\$ <u>878.12</u>
6. <u>32-19-417-102-0000</u>	<u>Long Term Care Property</u>	\$ <u>878.12</u>	\$ <u>878.12</u>
7. <u>32-19-417-103-0000</u>	<u>Long Term Care Property</u>	\$ <u>878.12</u>	\$ <u>878.12</u>
8. <u>32-19-417-104-0000</u>	<u>Long Term Care Property</u>	\$ <u>878.12</u>	\$ <u>878.12</u>
9. <u>32-19-417-105-0000</u>	<u>Long Term Care Property</u>	\$ <u>395.51</u>	\$ <u>395.51</u>
10. <u>See Attached</u>	<u></u>	\$ <u>2,033.36</u>	\$ <u>2,033.36</u>
	TOTALS	\$ <u>465,828.75</u>	\$ <u>465,828.75</u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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 Riviera Care Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049940

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE () FAX #: ()

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)	(B)	(C)	(D)
Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1. 32-19-417-049-0000	Long Term Care Property	\$ 395.51	\$ 395.51
2. 32-19-417-052-0000	Long Term Care Property	\$ 395.51	\$ 395.51
3. 32-19-417-053-0000	Long Term Care Property	\$ 395.51	\$ 395.51
4. 32-19-417-106-0000	Long Term Care Property	\$ 846.83	\$ 846.83
5. 10-23-325-045-0000	Allocated from 8131 N. Monticello	\$ 66,065.10	\$ 6,073.62
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 68,098.46	\$ 8,106.98

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 & 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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

67,120

B. General Construction Type:

Exterior

Brick/Blocks

Frame

Number of Stories

1

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	72,000	2008	\$ 240,000	1
2	Allocated from 8131 N. Monticello			9,340	2
3	TOTALS	72,000		\$ 249,340	3

SEE ACCOUNTANTS' COMPILATION REPORT

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
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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)	1,105,185			55,259	55,259	232,687	67
68	Related Party Allocations (Pages 12H & 12I)	110,575	6,565		3,901	(2,664)	9,556	68
69	Financial Statement Depreciation		91,053			(91,053)		69
70	TOTAL (lines 4 thru 69)	\$ 5,138,576	\$ 296,290		\$ 157,494	\$ (138,796)	\$ 700,891	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Riviera Care Center

0049940

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,138,576	\$ 296,290		\$ 157,494	\$ (138,796)	\$ 700,891	1
2	Drywall & Floor Tile, New Window & Paint, New Toilet & Bath -	2009	12,826		20	641	641	2,565	2
3	Doorwork	2009	6,577		20	658	658	2,466	3
4	Fans/Painting/Molding/Flooring/Drywall	2009	4,641		20	464	464	1,663	4
5	Plumbing/Millwork/Hardware	2009	4,073		20	407	407	1,459	5
6	Electrical/Lighting	2009	4,671		20	467	467	1,713	6
7	Millwork/Electrical/Wallcoverings	2009	4,029		20	403	403	1,410	7
8	Security Camera	2009	3,260		20	466	466	1,746	8
9	Exterior Signs	2009	3,478		20	348	348	1,304	9
10	Hvac Unit	2009	4,160		20	347	347	1,300	10
11	Electrical/Wiring	2009	4,264		20	426	426	1,706	11
12	Rehab Room #158- Ceiling/Walls, Paint, Cove Base, Tiles, Electric	2009	4,607		20	461	461	1,843	12
13	Rehab Room #159- Ceiling/Walls, Paint, Cove Base, Tiles, Electric	2009	4,607		20	461	461	1,843	13
14	Rehab Room #162- Ceiling/Walls, Paint, Cove Base, Tiles, Electric	2009	4,742		20	474	474	1,897	14
15	Rehab Room #161- Ceiling/Walls, Paint, Cove Base, Tiles, Electric	2009	4,742		20	474	474	1,897	15
16	Rehab Room #160- Ceiling/Walls, Paint, Cove Base, Tiles, Electric	2009	6,447		20	645	645	2,579	16
17	Electrical/Wiring/Plumbing	2009	4,081		20	408	408	1,632	17
18	Remove Asbestos Flr Tile	2009	5,720		20	572	572	2,288	18
19	Elevator Upgrades	2009	3,470		20	347	347	1,388	19
20	Electrical/Lighting/Flooring/Plumbing	2009	4,532		20	453	453	1,473	20
21	Flooring/Hardware/Electrical/Lighting	2009	5,066		20	507	507	1,604	21
22	Electrical/Lighting/Flooring/Plumbing	2009	6,218		20	622	622	1,917	22
23	Fuse Panels & Circuitry	2009	57,900		20	2,895	2,895	11,580	23
24	Rms 101-104,110-111,154-157 Ceiling Tiles, Toilet, Doors, Flooring	2009	53,430		20	2,672	2,672	10,018	24
25	Activity Room - Ceiling Suspension, Walls, Tiles	2009	9,005		20	450	450	1,688	25
26	Shower Room - Wall Tiles, Plumbing, Painting, Doors, Emergency	2009	24,750		20	1,238	1,238	4,641	26
27	Activity Room - Flooring	2009	3,332		20	333	333	1,222	27
28	Dining Room - Flooring	2009	8,280		20	414	414	1,518	28
29	Paint Work - East & South Elevations	2009	5,025		20	251	251	921	29
30	Water Heater, Piping, Valves, Pumps, Walk-In Freezer	2009	37,870		20	1,894	1,894	7,101	30
31	Entrance Doors	2009	6,469		20	323	323	1,186	31
32	Wooden Fence - South Side	2009	12,610		20	631	631	2,364	32
33	Shower Room - Exhaust Fans, Duct, Electric Work	2009	2,700		20	135	135	484	33
34	TOTAL (lines 1 thru 33)		\$ 5,466,157	\$ 296,290		\$ 178,780	\$ (117,510)	\$ 781,307	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Riviera Care Center

0049940

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 5,466,157	\$ 296,290		\$ 178,780	\$ (117,510)	\$ 781,307	1
2	Replace 1" Water Main With 2" Meter To Solve Low Pressure Iss	2010	3,035		20	304	304	911	2
3	Electrical - Emergency Repair	2010	7,111		20	711	711	2,133	3
4	Room 133 Bathroom-Paint, Install Light Fixtures, Replace Tile, Ti	2010	3,230		20	323	323	915	4
5	Room 144, 146 Bathroom-Paint, Install Light Fixtures, Replace Ti	2010	3,730		20	373	373	1,057	5
6	Cameras & Wiring For Security System	2010	9,265		20	1,853	1,853	5,250	6
7	Fence	2010	4,750		20	317	317	792	7
8	Kitchen & Bath Flooring, Hardware, Plumbing	2010	2,733		20	273	273	683	8
9	Resident Bath-Tile, Toilet, Sink, Vanity, Mirror, Paint, Plumbing	2010	3,230		20	323	323	808	9
10	Resident Bath-Tile, Toilet, Sink, Vanity, Mirror, Paint, Plumbing	2010	3,230		20	323	323	808	10
11	Employee Bath-Tile, Toilet, Vanity, Mirror, Paint, Plumbing	2010	3,000		20	300	300	725	11
12	Resident Bath-Tile, Toilet, Sink, Tub, Vanity, Mirror, Paint, Plumb	2010	3,730		20	373	373	901	12
13	Back Up Pump	2010	4,048		20	405	405	945	13
14	Resident Bath-Floor & Wall Tile, Toilet, Sink, Tub, Vanity, Mirro	2010	3,530		20	353	353	824	14
15	Resident Bath-Tile, Toilet, Sink, Tub, Vanity, Mirror, Paint, Plum	2010	3,730		20	373	373	870	15
16	Resident Bath-Tile, Toilet, Sink, Vanity, Mirror, Paint, Plumbing	2010	3,230		20	323	323	754	16
17	Resident Bath-Tile, Toilet, Sink, Vanity, Mirror, Paint, Plumbing	2010	3,230		20	323	323	754	17
18	Flooring	2010	23,125		20	2,313	2,313	5,203	18
19	Sink	2010	2,845		20	569	569	1,280	19
20	Kitchen & Bath Plumbing, Hardware, Electrical & Lighting Mate	2010	2,976		20	298	298	645	20
21	Locks & Keys For Storeroom & Entrances	2010	3,076		20	154	154	449	21
22	Flooring, Hardware	2010	3,882		20	194	194	566	22
23	Electrical, Lighting, Lumber, Paint, Plumbing, Hardware, Floorin	2010	5,801		20	290	290	604	23
24	50 Stainless Steel Sider Rail Covers	2011	2,725		20	136	136	159	24
25	Flooring - Remove Existing And Install New Cove Base, Tiles, Red	2011	26,048		20	1,302	1,302	2,605	25
26	Electric For Actuator	2011	4,475		20	224	224	373	26
27	Replace Concrete Driveway, Retaining Wall	2011	16,550		20	828	828	1,310	27
28	2 Annunciators	2012	3,815		20	350	350	350	28
29	Fire Protection	2012	4,530		20	415	415	415	29
30	Floor Drain & Hydro Jet Drain	2012	5,275		20	484	484	484	30
31	Kitchen A/C System	2012	13,900		20	927	927	927	31
32	Pro-Wiring & Wire Molds	2012	6,660		20	111	111	111	32
33	New Pipe And Fittings	2012	4,195		20	70	70	70	33
34	TOTAL (lines 1 thru 33)		\$ 5,660,848	\$ 296,290		\$ 194,692	\$ (101,598)	\$ 815,986	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12C, Carried Forward		\$ 5,660,848	\$ 296,290		\$ 194,692	\$ (101,598)	\$ 815,986	1
2 Aluminum & Glass Doors	2012	4,280		20	214	214	214	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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15								15
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19								19
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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)		\$ 5,665,128	\$ 296,290		\$ 194,906	\$ (101,384)	\$ 816,200	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 5,665,128	\$ 296,290		\$ 194,906	\$ (101,384)	\$ 816,200	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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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)		\$ 5,665,128	\$ 296,290		\$ 194,906	\$ (101,384)	\$ 816,200	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Riviera Care Center

0049940

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Building Company Information								1
2 Buildings:								2
3								3
4								4
5								5
6								6
7								7
8 Leasehold Improvements:								8
9 NURSE CALL SYSTEM	2008	18,272		20	914	914	4,568	9
10 CEILING TILES	2008	33,092		20	1,655	1,655	8,273	10
11 LIGHT FIXTURES	2008	20,266		20	1,013	1,013	5,067	11
12 WROUGHT IRON RAILINGS	2008	6,398		20	320	320	1,600	12
13 FIRE DAMPERS	2008	2,815		20	141	141	704	13
14 SECURITY CAMERA SYSTEM	2008	12,685		20	634	634	3,171	14
15 ELECTRIC LOCKS, SWITCHES	2008	5,961		20	298	298	1,490	15
16 ROOFING	2008	117,096		20	5,855	5,855	29,274	16
17 ELECTRICAL	2008	5,068		20	253	253	1,267	17
18 EXHAUST FAN SYSTEM/FIRE DAMPER	2008	16,200		20	810	810	4,050	18
19 REHAB MASTER BATH	2008	19,560		20	978	978	4,890	19
20 DOOR & FRAME	2008	3,096		20	155	155	774	20
21 EJECTOR PUMP	2008	7,629		20	381	381	1,907	21
22 SIDEWALKS	2008	12,420		20	621	621	3,105	22
23 ROOFING	2008	114,800		20	5,740	5,740	28,700	23
24 DOORS & FRAMES	2008	14,980		20	749	749	3,745	24
25 REBUILD WALL	2008	3,300		20	165	165	825	25
26 REHAB MASTER BATH	2008	10,644		20	532	532	2,661	26
27 WINDOWS	2008	18,972		20	949	949	4,743	27
28 FIRE SPRINKLER SYSTEM	2009	58,790		20	2,940	2,940	11,758	28
29 PUMP-HYDRO PNEUMATIC TANK	2009	14,759		20	738	738	2,952	29
30 WATER MAIN	2009	21,100		20	1,055	1,055	4,220	30
31 SHOWER ROOMS #2 AND #3-Walls, Tiles, Electrical, Paint	2009	11,602		20	580	580	2,320	31
32 RENOVATE ROOMS-Ceiling, Paint, Flooring/Tiles, Electrical	2009	73,641		20	3,682	3,682	14,728	32
33 REBUILD DINING ROOM WALLS	2009	3,558		20	178	178	712	33
34								34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Riviera Care Center

0049940

Report Period Beginning:

01/01/12

Ending:

12/31/12

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 Information Continued		\$	\$		\$	\$	\$	1
2	EMERGENCY GENERATOR	2009	69,472		20	3,474	3,474	13,894	2
3	REBUILD DINING ROOM WALLS	2009	3,558		20	178	178	712	3
4	SUPPLY/INSTALL COOLER/FREEZER	2009	23,450		20	1,173	1,173	4,690	4
5	PTAC's	2009	48,580		20	2,429	2,429	9,716	5
6	ENTRANCE DOOR LOCKS	2009	5,891		20	295	295	1,178	6
7	SLEEVES FOR PTAC	2009	4,724		20	236	236	945	7
8	INSTALL ROOM PTAC'S	2009	30,000		20	1,500	1,500	6,000	8
9	CURTAIN WALL REPLACEMENT	2009	27,200		20	1,360	1,360	5,440	9
10	WINDOW REPLACEMENT	2009	23,975		20	1,199	1,199	4,795	10
11	GENERATOR INSTALL	2009	4,952		20	248	248	990	11
12	INSTALL HOT WATER RECIRC. SYSTEM	2009	5,500		20	275	275	1,100	12
13	SUPPLY/INSTALL WATER HEATER	2009	8,920		20	446	446	1,784	13
14	DESIGN FIRE PROTECTION SYSTEM	2009	12,000		20	600	600	2,400	14
15	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	485	15
16	FIRE SPRINKLER SYSTEM	2009	109,181		20	5,459	5,459	16,377	16
17	ALARM SYSTEM	2010	62,230		20	3,112	3,112	9,335	17
18	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	485	18
19	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,730		20	187	187	560	19
20	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	485	20
21	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	485	21
22	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	485	22
23	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,730		20	187	187	560	23
24	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	485	24
25	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUMBI	2010	3,230		20	162	162	485	25
26	ALARM SYSTEM	2010	8,778		20	439	439	1,317	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		\$ 1,105,185	\$		\$ 55,259	\$ 55,259	\$ 232,687	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010	72,575	2,158		1,861	(297)	4,575	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from 8131 N. Monticello	2010	32,510	3,251	20	1,625	(1,626)	4,126	9
10									10
11	Allocated from YAM Management	2010	3,457	89	20	346	257	786	11
12	Allocated from YAM Management	2012	2,033	1,067	20	69	(998)	69	12
13									13
14									14
15									15
16									16
17									17
18									18
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33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party Information Continued								1
2									2
3									3
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12H & 12I lines 1 thru 33)		\$ 110,575	\$ 6,565		\$ 3,901	\$ (2,664)	\$ 9,556	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 546,393	\$ 25	\$ 65,812	\$ 65,787	10	\$ 294,707	71
72	Current Year Purchases	11,884	855	2,244	1,389	10	2,244	72
73	Fully Depreciated Assets	44,459				10	44,459	73
74								74
75	TOTALS	\$ 602,736	\$ 880	\$ 68,055	\$ 67,175		\$ 341,410	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		CHRYSLER VAN	2009	\$ 10,320	\$	\$ 1,705	\$ 1,705	5	\$ 8,402	76
77		09' GMAC SAVANA	2009	37,763		4,862	4,862	5	19,936	77
78		YAM Management	2011	3,569	39	927	888	5	1,033	78
79										79
80	TOTALS			\$ 51,652	\$ 39	\$ 7,494	\$ 7,455		\$ 29,371	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 6,568,856	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 297,209	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 270,455	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (26,754)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,186,981	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

**

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

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

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

15. Is Movable equipment rental included in building rental?
- ☐ YES☐ NO
16. Rental Amount for movable equipment: \$ 9,731
- 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	Volkswagen	\$ 584.11	\$ 3,505	17
18	Allocated from YAM Management			2,490	18
19	Allocated from YAM Consulting			4,219	19
20					20
21	TOTAL		\$ 584.11	\$ 10,214	21

10. Effective dates of current rental agreement:

Beginning

Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2013	\$
13.	/2014	\$
14.	/2015	\$

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

C. CONTRACTUAL INCOME

D. NUMBER OF CNAs TRAINED

ALLOCATION OF COSTS (d)

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

		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)	\$			

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.

SEE ACCOUNTANTS' COMPILATION REPORT

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	N/A	hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental									13
14	TOTAL			\$		\$	\$		\$	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.

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 215,485	\$ 215,485	1
2	Cash-Patient Deposits	22,501	22,501	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,540,945	1,540,945	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	94,219	94,219	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	305,000	370,762	8
9	Other(specify): <u>See Attached Schedule</u>	425,000	1,954,320	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,603,150	\$ 4,198,232	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		813,733	13
14	Buildings, at Historical Cost		2,124,302	14
15	Leasehold Improvements, at Historical Cost	379,527	1,647,627	15
16	Equipment, at Historical Cost	436,804	762,117	16
17	Accumulated Depreciation (book methods)	(284,403)	(1,080,859)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	2,767,653	2,803,211	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,299,581	\$ 7,070,131	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,902,731	\$ 11,268,363	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 526,007	\$ 526,007	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	26,511	26,511	28
29	Short-Term Notes Payable	807,034	807,034	29
30	Accrued Salaries Payable	164,555	164,555	30
31	Accrued Taxes Payable (excluding real estate taxes)	61,239	61,239	31
32	Accrued Real Estate Taxes(Sch.IX-B)		468,000	32
33	Accrued Interest Payable	4,293	44,553	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	2,261,998	9,000	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,851,637	\$ 2,106,899	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		7,711,111	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 7,711,111	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,851,637	\$ 9,818,010	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,051,094	\$ 1,450,353	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,902,731	\$ 11,268,363	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,761,940	1
2	Restatements (describe):		2
3	Adjusting Entry	(40,849)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,721,091	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,483,909	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	(1,153,906)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 330,003	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,051,094	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

1			
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 10,364,396	1
2	Discounts and Allowances for all Levels	(1,026,483)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,337,913	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	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		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	6,374	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 6,374	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	92,639	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 92,639	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,436,926	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,126,779	31
32	Health Care	2,249,673	32
33	General Administration	1,729,899	33
	B. Capital Expense		
34	Ownership	1,551,065	34
	C. Ancillary Expense		
35	Special Cost Centers	456,096	35
36	Provider Participation Fee	839,505	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,953,017	40
41	Income before Income Taxes (line 30 minus line 40)**	1,483,909	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,483,909	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 9,256,878	44
45	Private Pay - Net Inpatient Revenue	81,035	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,337,913	49

* This must agree with page 4, line 45, column 4.
** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.
*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.
****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,041	2,091	\$ 84,060	\$ 40.20	1
2	Assistant Director of Nursing	1,916	2,200	83,429	37.92	2
3	Registered Nurses	3,093	3,211	90,346	28.14	3
4	Licensed Practical Nurses	27,751	29,641	786,087	26.52	4
5	CNAs & Orderlies	47,072	50,752	505,493	9.96	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	17,127	17,682	175,933	9.95	8
9	Activity Director	1,952	2,091	34,404	16.45	9
10	Activity Assistants	7,738	8,056	68,801	8.54	10
11	Social Service Workers	13,518	14,410	231,565	16.07	11
12	Dietician					12
13	Food Service Supervisor	1,953	2,092	52,804	25.24	13
14	Head Cook	3,375	3,511	39,040	11.12	14
15	Cook Helpers/Assistants	12,697	13,580	127,787	9.41	15
16	Dishwashers					16
17	Maintenance Workers	3,576	3,902	69,646	17.85	17
18	Housekeepers	17,941	18,609	184,234	9.90	18
19	Laundry	2,114	2,255	20,525	9.10	19
20	Administrator	3,194	3,483	157,133	45.11	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,279	6,747	140,074	20.76	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	1,923	2,091	30,595	14.63	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	1,952	2,040	58,037	28.45	33
34	TOTAL (lines 1 - 33)	177,212	188,444	\$ 2,939,993 *	\$ 15.60	34

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	302	\$ 16,632	01-03	35
36	Medical Director	Monthly	17,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	620	46,500	10-03	38
39	Pharmacist Consultant	Monthly	8,880	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	24	1,455	11-03	44
45	Social Service Consultant	63	3,750	12-03	45
46	Other(specify)				46
47					47
48	<u>Psychiatric MD</u>	Monthly	3,200	10-03	48
49	TOTAL (lines 35 - 48)	1,009	\$ 97,417		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

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount	
Heather Bassett	Administrator	0	\$ 157,133	Workers' Compensation Insurance		\$ 100,060	IDPH License Fee	\$	
				Unemployment Compensation Insurance		160,190	Advertising: Employee Recruitment	3,162	
				FICA Taxes		220,574	Health Care Worker Background Check		
				Employee Health Insurance		46,442	(Indicate # of checks performed 245)	6,100	
				Employee Meals		24,156	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*			Licenses & Permits	4,691	
				401K Expense		397	Dues & Subscriptions	23,356	
				Other Employee Benefits		495	Allocated from 8131 N. Monticello	68	
TOTAL (agree to Schedule V, line 17, col. 1)							Allocated from YAM Consulting	129	
(List each licensed administrator separately.)			\$ 157,133				See Supplemental Schedule	1,208	
B. Administrative - Other							Less: Public Relations Expense	()	
Description			Amount				Non-allowable advertising	()	
Management Fees - Yosef Meystel			\$ 21,000				Yellow page advertising	()	
Management Fees - David Berkowitz			27,000						
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 48,000	TOTAL (agree to Schedule V, line 22, col.8)			\$ 552,314	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 38,713
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
C. Professional Services				Description	Line #	Amount	Description	Amount	
Vendor/Payee	Type		Amount						
Frost, Ruttenberg & Rothblatt	Accounting		\$ 21,625			\$	Out-of-State Travel	\$	
YAM Management	Accounting		36,273						
YAM Management	Bookkeeping		128,200						
Bylmas Tax Credit Services	Tax Credit Services		1,569				In-State Travel		
Galaxy Hosted Software, LLC	Data Processing		16,750						
American Data	Data Processing		5,718						
Health Data Systems, Inc.	Data Processing		5,603						
National Datacare Corporation	Data Processing		4,113				Seminar Expense	4,771	
Insights Investments	Data Processing		419				Allocated from YAM Consulting	1,736	
YAM Consulting	Data Processing		26,206				Allocated from YAM Management	495	
Pro Payroll Solutions, LLC	Payroll Services		1,625						
See Supplemental Schedule			9,234				Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			\$	(agree to Sch. V, line 24, col. 8)	
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 257,336					TOTAL	\$ 7,002

*** Attach copy of IMRF notifications**
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

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													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No

(2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ILCLTC: \$19,000

(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. \$ 1,522 Line 10

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A

(9) Are you presently operating under a sublease agreement? YES X NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 839,505
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. \$ 24,156 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) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT