



Facility Name & ID Number Riviera Care Center

# 0049940 Report Period Beginning: 05/01/08 Ending: 12/31/08

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	100	Skilled (SNF)	100	24,500	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	100	Intermediate/DD	100	24,500	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	200	TOTALS	200	49,000	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	
8	SNF				8
9	SNF/PED				9
10	ICF	31,031	274		31,305
11	ICF/DD				11
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	31,031	274		31,305

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 63.89%

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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES  NO

I. On what date did you start providing long term care at this location?

Date started 05/01/08

J. Was the facility purchased or leased after January 1, 1978?

YES  Date 05/01/08 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

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/08 Fiscal Year: 12/31/08

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

Facility Name & ID Number Riviera Care Center # 0049940 Report Period Beginning: 05/01/08 Ending: 12/31/08

**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
	<b>A. General Services</b>										
1	Dietary	130,757	16,010	5,179	151,946		151,946		151,946		1
2	Food Purchase		181,599		181,599	(20,948)	160,652	(16)	160,636		2
3	Housekeeping	128,181	15,563		143,744		143,744	2	143,746		3
4	Laundry	42,326	6,343		48,669		48,669		48,669		4
5	Heat and Other Utilities			109,242	109,242		109,242	1,014	110,256		5
6	Maintenance	89,128		66,946	156,074		156,074	6,964	163,038		6
7	Other (specify):*							839	839		7
8	<b>TOTAL General Services</b>	<b>390,392</b>	<b>219,515</b>	<b>181,367</b>	<b>791,274</b>	<b>(20,948)</b>	<b>770,327</b>	<b>8,803</b>	<b>779,130</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			7,200	7,200		7,200		7,200		9
10	Nursing and Medical Records	821,452	33,623	37,860	892,935		892,935	5,862	898,797		10
10a	Therapy	81,329		325	81,654		81,654		81,654		10a
11	Activities	47,191	3,088	1,377	51,656		51,656		51,656		11
12	Social Services	132,988		1,197	134,185		134,185		134,185		12
13	CNA Training										13
14	Program Transportation							2,198	2,198		14
15	Other (specify):*							6,701	6,701		15
16	<b>TOTAL Health Care and Programs</b>	<b>1,082,960</b>	<b>36,711</b>	<b>47,959</b>	<b>1,167,630</b>		<b>1,167,630</b>	<b>14,761</b>	<b>1,182,391</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	57,021		43,200	100,221		100,221	18,155	118,376		17
18	Directors Fees										18
19	Professional Services			104,473	104,473	(5,000)	99,473	(50,375)	49,098		19
20	Dues, Fees, Subscriptions & Promotions			35,873	35,873		35,873	(7,464)	28,409		20
21	Clerical & General Office Expenses	46,644	642	53,528	100,814		100,814	17,461	118,275		21
22	Employee Benefits & Payroll Taxes			217,737	217,737	20,948	238,685		238,685		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,232	1,232		1,232	909	2,141		24
25	Other Admin. Staff Transportation			3,410	3,410		3,410	141	3,551		25
26	Insurance-Prop.Liab.Malpractice			92,936	92,936		92,936	608	93,544		26
27	Other (specify):*							12,570	12,570		27
28	<b>TOTAL General Administration</b>	<b>103,665</b>	<b>642</b>	<b>552,389</b>	<b>656,696</b>	<b>15,948</b>	<b>672,644</b>	<b>(7,995)</b>	<b>664,649</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>1,577,017</b>	<b>256,868</b>	<b>781,715</b>	<b>2,615,600</b>	<b>(5,000)</b>	<b>2,610,600</b>	<b>15,570</b>	<b>2,626,170</b>		<b>29</b>

\*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.

Facility Name & ID Number Riviera Care Center #0049940 Report Period Beginning: 05/01/08 Ending: 12/31/08

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			1,681	1,681		1,681	107,467	109,148			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			18,530	18,530		18,530	211,068	229,598			32
33	Real Estate Taxes					5,000	5,000	140,000	145,000			33
34	Rent-Facility & Grounds			440,000	440,000		440,000	(433,478)	6,522			34
35	Rent-Equipment & Vehicles			162	162		162	4,823	4,985			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			460,373	460,373	5,000	465,373	29,880	495,253			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
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			73,500	73,500		73,500		73,500			42
43	Other (specify):*	28,402			28,402		28,402	(28,402)				43
44	<b>TOTAL Special Cost Centers</b>	28,402		73,500	101,902		101,902	(28,402)	73,500			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	1,605,419	256,868	1,315,588	3,177,875		3,177,875	17,048	3,194,923			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

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning: 05/01/08

Ending: 12/31/08

**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	46,802	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(16)	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				19
20	Contributions	(1,750)	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				24
25	Fund Raising, Advertising and Promotional	(768)	21		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	(83,069)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (38,801)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	55,849		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 55,849		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ 17,048		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.

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

BHF USE ONLY					
48		49		50	51
					52

SEE ACCOUNTANTS' COMPILATION REPORT

Riviera Care Center

ID# 0049940

Report Period Beginning: 05/01/08

Ending: 12/31/08

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Misc. Income	\$ (1,447)	21	1
2	Bank Charges	(8,233)	21	2
3	Marketing Wages	(28,402)	43	3
4	COPE Dues	(6,014)	20	4
5	Non-Allowable Marketing Mileage	(1,950)	25	5
6	Non-Allowable Expense	(18,000)	21	6
7	Bank Charges- Building Co.	(142)	21	7
8	Professional Fees- Building Co.	(4,600)	19	8
9	Licenses & Fees- Building Co.	(1,925)	21	9
10	Amortization- Building Co.	(12,356)	36	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
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	<b>Total</b>	(83,069)		49

Riviera Care Center

ID# 0049940

Report Period Beginning: 05/01/08

Ending: 12/31/08

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Riviera Care Center# 0049940

Report Period Beginning:

05/01/08

Ending:

12/31/08**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)	
	<b>A. General Services</b>													
1	Dietary													1
2	Food Purchase	(16)											(16)	2
3	Housekeeping				2								2	3
4	Laundry													4
5	Heat and Other Utilities			1,014									1,014	5
6	Maintenance		1,440	5,524									6,964	6
7	Other (specify):*			839									839	7
8	<b>TOTAL General Services</b>	<b>(16)</b>	<b>1,440</b>	<b>7,377</b>	<b>2</b>								<b>8,803</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records				5,862								5,862	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation				2,198								2,198	14
15	Other (specify):*				6,701								6,701	15
16	<b>TOTAL Health Care and Programs</b>				<b>14,761</b>								<b>14,761</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			11,271	6,884								18,155	17
18	Directors Fees													18
19	Professional Services	(4,600)	9,600	(44,969)	(10,406)								(50,375)	19
20	Fees, Subscriptions & Promotions	(7,764)		253	47								(7,464)	20
21	Clerical & General Office Expenses	(30,515)	2,067	39,831	6,078								17,461	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			721	188								909	24
25	Other Admin. Staff Transportation	(1,950)		1,335	757								141	25
26	Insurance-Prop.Liab.Malpractice			608									608	26
27	Other (specify):*			9,613	2,957								12,570	27
28	<b>TOTAL General Administration</b>	<b>(44,829)</b>	<b>11,667</b>	<b>18,663</b>	<b>6,505</b>								<b>(7,995)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(44,845)</b>	<b>13,107</b>	<b>26,040</b>	<b>21,268</b>								<b>15,570</b>	<b>29</b>

STATE OF ILLINOIS

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning:

05/01/08

Ending:

Summary B

12/31/08

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	46,802	60,067	342	257								107,467	30
31	Amortization of Pre-Op. & Org.													31
32	Interest		211,068										211,068	32
33	Real Estate Taxes		140,000										140,000	33
34	Rent-Facility & Grounds		(440,000)	6,522									(433,478)	34
35	Rent-Equipment & Vehicles			2,052	2,771								4,823	35
36	Other (specify):*	(12,356)	12,356											36
37	<b>TOTAL Ownership</b>	<b>34,446</b>	<b>(16,509)</b>	<b>8,915</b>	<b>3,028</b>								<b>29,880</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
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):*	(28,402)											(28,402)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(28,402)</b>											<b>(28,402)</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(38,801)</b>	<b>(3,402)</b>	<b>34,955</b>	<b>24,296</b>								<b>17,048</b>	<b>45</b>

**VII. RELATED PARTIES**

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				Riviera Realty, LLC		Building Co.

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 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	\$ 440,000	Riviera Realty, LLC		\$	\$ (440,000)	1
2	V	32 Interest	1,671	Riviera Realty, LLC		212,739	211,068	2
3	V	21 Bank Charges		Riviera Realty, LLC		142	142	3
4	V	19 Accounting Fees		Riviera Realty, LLC		2,700	2,700	4
5	V	21 Licenses & Fees		Riviera Realty, LLC		1,925	1,925	5
6	V	19 Other Professional Fees		Riviera Realty, LLC		1,900	1,900	6
7	V	33 Real Estate Taxes		Riviera Realty, LLC		140,000	140,000	7
8	V	06 R&M		Riviera Realty, LLC		1,440	1,440	8
9	V	30 Depreciation		Riviera Realty, LLC		60,067	60,067	9
10	V	36 Amortization- Loan Fees		Riviera Realty, LLC		12,356	12,356	10
11	V	19 Appraisal Fees		Riviera Realty, LLC		5,000	5,000	11
12	V							12
13	V							13
14	Total		\$ 441,671			\$ 438,269	\$ * (3,402)	14

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

Facility Name & ID Number Riviera Care Center# 0049940Report Period Beginning: 05/01/08Ending: 12/31/08

## 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%	\$ 1,014	\$ 1,014	15
16	V	6 REPAIRS & MAINTENANCE		YAM MANAGEMENT, LLC	100.00%	5,524	5,524	16
17	V	7 EMP. BEN.-GEN. SERV.		YAM MANAGEMENT, LLC	100.00%	839	839	17
18	V	17 ADMIN. - RELATED		YAM MANAGEMENT, LLC	100.00%	3,210	3,210	18
19	V	17 ADMIN. - NON RELATED		YAM MANAGEMENT, LLC	100.00%	8,061	8,061	19
20	V	19 PROFESSIONAL FEES		YAM MANAGEMENT, LLC	100.00%	11,259	11,259	20
21	V	20 FEES, SUBSCRIPTIONS		YAM MANAGEMENT, LLC	100.00%	253	253	21
22	V	21 CLERICAL & GENERAL		YAM MANAGEMENT, LLC	100.00%	39,831	39,831	22
23	V	24 SEMINARS		YAM MANAGEMENT, LLC	100.00%	721	721	23
24	V	25 AUTO AND TRAVEL		YAM MANAGEMENT, LLC	100.00%	1,335	1,335	24
25	V	26 INSURANCE		YAM MANAGEMENT, LLC	100.00%	608	608	25
26	V	27 EMP. BEN.-GEN. ADMIN.		YAM MANAGEMENT, LLC	100.00%	9,613	9,613	26
27	V	30 DEPRECIATION		YAM MANAGEMENT, LLC	100.00%	342	342	27
28	V	34 RENT		YAM MANAGEMENT, LLC	100.00%	6,522	6,522	28
29	V	35 AUTO RENTAL		YAM MANAGEMENT, LLC	100.00%	1,536	1,536	29
30	V	35 EQUIPMENT RENTAL		YAM MANAGEMENT, LLC	100.00%	516	516	30
31	V							31
32	V	19 BOOKKEEPING FEES	53,228				(53,228)	32
33	V	19 DATA PROCESSING FEES						33
34	V	19 ACCOUNTING	3,000				(3,000)	34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 56,228			\$ 91,183	\$ * 34,955	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center # 0049940 Report Period Beginning: 05/01/08 Ending: 12/31/08

## 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	3 HOUSEKEEPING	\$	YAM CONSULTING, LLC	100.00%	\$ 2	\$ 2	15
16	V	10 NURSING SALARY		YAM CONSULTING, LLC	100.00%	39,912	39,912	16
17	V	14 PROGRAM TRANSPORTATION		YAM CONSULTING, LLC	100.00%	2,198	2,198	17
18	V	15 EMP. BEN. HEALTHCARE		YAM CONSULTING, LLC	100.00%	6,701	6,701	18
19	V	17 ADMIN. - NON RELEATED		YAM CONSULTING, LLC	100.00%	8,084	8,084	19
20	V	19 PROFESSIONAL FEES		YAM CONSULTING, LLC	100.00%	94	94	20
21	V	20 FEES, SUBSCRIPTIONS		YAM CONSULTING, LLC	100.00%	47	47	21
22	V	21 CLERICAL & GENERAL		YAM CONSULTING, LLC	100.00%	8,078	8,078	22
23	V	24 SEMINARS		YAM CONSULTING, LLC	100.00%	188	188	23
24	V	25 AUTO AND TRAVEL		YAM CONSULTING, LLC	100.00%	757	757	24
25	V	27 EMP. BEN.-GEN. ADMIN.		YAM CONSULTING, LLC	100.00%	2,957	2,957	25
26	V	30 DEPRECIATION		YAM CONSULTING, LLC	100.00%	257	257	26
27	V	35 AUTO RENTAL		YAM CONSULTING, LLC	100.00%	2,771	2,771	27
28	V							28
29	V							29
30	V							30
31	V							31
32	V	10 NURSE CONSULTING	34,050				(34,050)	32
33	V	19 DATA PROCESSING FEES	10,500				(10,500)	33
34	V	17 ADMINISTRATIVE CONSULTING	1,200				(1,200)	34
35	V	21 MARKETING	2,000				(2,000)	35
36	V							36
37	V							37
38	V							38
39	Total		\$ 47,750			\$ 72,046	\$ * 24,296	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.

**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

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning: 05/01/08

Ending: 12/31/08

**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.

**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 Riviera Care Center

# 0049940

Report Period Beginning: 05/01/08

Ending: 12/31/08

**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.

Facility Name & ID Number Riviera Care Center # 0049940 Report Period Beginning: 05/01/08 Ending: 12/31/08

## 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	Owner	Adminstrative	27.00%	See Attached	5.10	12.75%	Mgmt. Fees	\$ 12,000	17-3	1
2	Jay Meystel	Relative	Adminstrative	0%	See Attached	2.50	6.2500%	Alloc. Salary	1,370	17-7	2
3	Joel Meystel	Relative	Adminstrative	0%	See Attached	2.50	6.2500%	Alloc. Salary	1,841	17-7	3
4	Naomi Meystel	Relative	Adminstrative	0%	See Attached	0.70	12.2807%	Alloc. Salary	375	21-7	4
5	Joshua Weinstein	Owner	Adminstrative	3.00%	See Attached	5.10	12.7500%	Alloc. Salary	16,145	17-7	5
6	David Berkowitz	Owner	Adminstrative	19.00%	See Attached	-	-	Mgmt. Fees	30,000	17-3	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 61,731		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

Facility Name & ID Number Riviera Care Center

# 0049940 Report Period Beginning: 05/01/08 Ending: 12/31/08

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning:

05/01/08

Ending: 12/31/08

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 YAM MANAGEMENT, LLC  
 Street Address 3501 W. HOWARD STREET  
 City / State / Zip Code SKOKIE, ILLINOIS 60076  
 Phone Number ( 847) 673-6767  
 Fax Number ( 847) 673-6768

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	5	UTILITIES	AVAIL. BED DAYS	385,280	9	\$ 7,975	\$ 49,000	\$ 1,014	1	
2	6	REPAIRS & MAINTENANCE	AVAIL. BED DAYS	385,280	9	43,432	31,591	49,000	5,524	2
3	7	EMP. BEN.-GEN. SERV.	AVAIL. BED DAYS	385,280	9	6,598	49,000	839	3	
4	17	ADMIN. - RELATED	AVAIL. BED DAYS	385,280	9	25,242	25,242	49,000	3,210	4
5	17	ADMIN. - NON RELATED	AVAIL. BED DAYS	385,280	9	63,385	63,385	49,000	8,061	5
6	19	PROFESSIONAL FEES	AVAIL. BED DAYS	385,280	9	88,528	49,000	11,259	6	
7	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	385,280	9	1,992	49,000	253	7	
8	21	CLERICAL & GENERAL	AVAIL. BED DAYS	385,280	9	313,186	270,435	49,000	39,831	8
9	24	SEMINARS	AVAIL. BED DAYS	385,280	9	5,668	49,000	721	9	
10	25	AUTO AND TRAVEL	AVAIL. BED DAYS	385,280	9	10,494	49,000	1,335	10	
11	26	INSURANCE	AVAIL. BED DAYS	385,280	9	4,777	49,000	608	11	
12	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	385,280	9	75,589	49,000	9,613	12	
13	30	DEPRECIATION	AVAIL. BED DAYS	385,280	9	2,688	49,000	342	13	
14	34	RENT	AVAIL. BED DAYS	385,280	9	51,278	49,000	6,522	14	
15	35	AUTO RENTAL	AVAIL. BED DAYS	385,280	9	12,074	49,000	1,536	15	
16	35	EQUIPMENT RENTAL	AVAIL. BED DAYS	385,280	9	4,059	49,000	516	16	
17									17	
18									18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 716,965	\$ 390,652	\$ 91,183	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning: 05/01/08

Ending: 12/31/08

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 YAM CONSULTING, LLC  
 Street Address 3501 W. HOWARD STREET  
 City / State / Zip Code SKOKIE, ILLINOIS 60076  
 Phone Number ( 847) 673-6767  
 Fax Number ( 847) 673-6768

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	3	HOUSEKEEPING	AVAIL. BED DAYS	385,280	9	\$ 14	\$ 49,000	\$ 2	1	
2	10	NURSING SALARY	AVAIL. BED DAYS	385,280	9	313,826	313,826	49,000	39,912	2
3	14	PROGRAM TRANSPORTATION	AVAIL. BED DAYS	385,280	9	17,281		49,000	2,198	3
4	15	EMP. BEN. HEALTHCARE	AVAIL. BED DAYS	385,280	9	52,690		49,000	6,701	4
5	17	ADMIN. - NON RELEATED	AVAIL. BED DAYS	385,280	9	63,565	63,565	49,000	8,084	5
6	19	PROFESSIONAL FEES	AVAIL. BED DAYS	385,280	9	741		49,000	94	6
7	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	385,280	9	373		49,000	47	7
8	21	CLERICAL & GENERAL	AVAIL. BED DAYS	385,280	9	63,519	59,052	49,000	8,078	8
9	24	SEMINARS	AVAIL. BED DAYS	385,280	9	1,481		49,000	188	9
10	25	AUTO AND TRAVEL	AVAIL. BED DAYS	385,280	9	5,949		49,000	757	10
11	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	385,280	9	23,250		49,000	2,957	11
12	30	DEPRECIATION	AVAIL. BED DAYS	385,280	9	2,020		49,000	257	12
13	35	AUTO RENTAL	AVAIL. BED DAYS	385,280	9	21,792		49,000	2,771	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					\$ 566,501	\$ 436,442		\$ 72,046	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning: 05/01/08

Ending: 12/31/08

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning: 05/01/08

Ending: 12/31/08

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940 Report Period Beginning: 05/01/08 Ending: 12/31/08

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940 Report Period Beginning: 05/01/08 Ending: 12/31/08

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning: 05/01/08

Ending: 12/31/08

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940 Report Period Beginning: 05/01/08 Ending: 12/31/08

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940 Report Period Beginning: 05/01/08

Ending: 12/31/08

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

Riviera Care Center

# 0049940

Report Period Beginning:

05/01/08

Ending:

12/31/08

## 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 Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense			
		YES	NO				Original	Balance						
		<b>A. Directly Facility Related</b>												
<b>Long-Term</b>														
1	Member's Loan Payable	X					\$	112,500			\$	2,872	1	
2	First Bank		X	Mortgage Payable				4,623,895	4/30/2011	0.0600		185,288	2	
3	Notes Payable- Seller		X					364,389				17,093	3	
4	First Bank		X	Construction Loan				1,000,000				10,358	4	
5	See Supplemental Schedule												5	
<b>Working Capital</b>														
6	First Bank		X	Line of Credit				632,000				15,658	6	
7													7	
8	See Supplemental Schedule												8	
9	TOTAL Facility Related						\$	1,000,000	\$	6,301,013		\$	231,269	9
<b>B. Non-Facility Related*</b>														
10	Interest Income- Building Co.		X									(1,671)	10	
11													11	
12													12	
13	See Supplemental Schedule												13	
14	TOTAL Non-Facility Related						\$		\$			(1,671)	14	
15	TOTALS (line 9+line14)						\$	1,000,000	\$	6,301,013		\$	229,598	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.)

Facility Name & ID Number

Riviera Care Center

# 0049940

Report Period Beginning:

05/01/08

Ending:

12/31/08

**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
	<b>A. Directly Facility Related</b>																			
	<b>Long-Term</b>																			
1							\$	\$			\$	1								
2												2								
3												3								
4												4								
5												5								
6												6								
7	<b>TOTAL Long-Term</b>																			
	<b>Working Capital</b>																			
8							\$	\$			\$	8								
9												9								
10												10								
11												11								
12												12								
13												13								
14	<b>TOTAL Working Capital</b>																			
	<b>B. Non-Facility Related*</b>																			
15							\$	\$			\$	15								
16												16								
17												17								
18												18								
19												19								
20	<b>TOTAL Non-Facility Related</b>																			

\* 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.)



**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2007 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 2007 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2008 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 Bureau of Health Finance at (217) 782-1630.

**2007 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Riviera Care Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049940

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 2007 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 2007.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>32-19-417-085-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,346.15</u>	\$ <u>1,346.15</u>
2. <u>32-19-417-112-0000</u>	<u>Long Term Care Property</u>	\$ <u>192,731.90</u>	\$ <u>192,731.90</u>
3. <u>32-19-417-018-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,198.25</u>	\$ <u>1,198.25</u>
4. <u>32-19-417-098-0000</u>	<u>Long Term Care Property</u>	\$ <u>339.92</u>	\$ <u>339.92</u>
5. <u>32-19-417-101-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,591.12</u>	\$ <u>1,591.12</u>
6. <u>32-19-417-102-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,591.12</u>	\$ <u>1,591.12</u>
7. <u>32-19-417-103-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,591.12</u>	\$ <u>1,591.12</u>
8. <u>32-19-417-104-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,591.12</u>	\$ <u>1,591.12</u>
9. <u>32-19-417-105-0000</u>	<u>Long Term Care Property</u>	\$ <u>716.43</u>	\$ <u>716.43</u>
10. <u>32-19-417-106-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,534.17</u>	\$ <u>1,534.17</u>
	<b>TOTALS</b>	\$ <u>204,231.30</u>	\$ <u>204,231.30</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? YES X 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 original 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008.

**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:** 2007 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 2007 real estate tax costs, as well as copies of your real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 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 2008 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.

**2007 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Riviera Care Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049940

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)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. _____	_____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>_____</u>	\$ <u>_____</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?        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 Riviera Care Center

# 0049940 Report Period Beginning:

05/01/08 Ending:

12/31/08

**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	<u>Facility</u>	<u>72,000</u>	<u>2008</u>	<u>\$ 240,000</u>	1
2					2
3	<b>TOTALS</b>	<b>72,000</b>		<b>\$ 240,000</b>	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Riviera Care Center**

# **0049940**

Report Period Beginning:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
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**

**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name & ID Number **Riviera Care Center**

# **0049940**

Report Period Beginning:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		4,406,733	60,067		81,687	21,620	81,687	67
68		2,496	21		127	106	179	68
69			1,681			(1,681)		69
70		\$ 4,409,229	\$ 61,769		\$ 81,814	\$ 20,045	\$ 81,866	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12A, Carried Forward</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12B, Carried Forward</b>	\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>		1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>	\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>		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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12C, Carried Forward</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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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30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12D, Carried Forward</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	1
2									2
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4									4
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6									6
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31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12E, Carried Forward</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
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31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12F, Carried Forward</b>	\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>		1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
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29									29
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31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>	\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>		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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12G, Carried Forward</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
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28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12H, Carried Forward</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	1
2									2
3									3
4									4
5									5
6									6
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29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12I, Carried Forward</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
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10									10
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28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12J, Carried Forward</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
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10									10
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29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12K, Carried Forward</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
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10									10
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12L, Carried Forward</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	1
2									2
3									3
4									4
5									5
6									6
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12M, Carried Forward</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	1
2									2
3									3
4									4
5									5
6									6
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28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12N, Carried Forward</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12O, Carried Forward</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
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28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	<b>Totals from Page 12P, Carried Forward</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	1
2									2
3									3
4									4
5									5
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31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>4,409,229</b>	\$ <b>61,769</b>		\$ <b>81,814</b>	\$ <b>20,045</b>	\$ <b>81,866</b>	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Riviera Care Center

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	200		2008	1967	\$ 3,912,270	\$ 33,860	40	\$ 65,205	\$ 31,345	\$ 65,205	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Nurse Call System		2008		18,272	2,437	20	609	(1,828)	609	9
10	Ceiling Tiles		2008		33,092	2,207	20	1,103	(1,104)	1,103	10
11	Light Fixtures		2008		20,266	1,351	20	676	(675)	676	11
12	Fence		2008		1,685	75	20	56	(19)	56	12
13	Fire Dampers		2008		2,815	188	20	94	(94)	94	13
14	Landscaping		2008		3,000	133	20	100	(33)	100	14
15	Window Frame / Wire Glass		2008		847	56	20	28	(28)	28	15
16	Roofing		2008		117,096	7,806	20	3,903	(3,903)	3,903	16
17	Exhaust Fan System		2008		15,000	751	20	500	(251)	500	17
18	Electrical		2008		5,068	296	20	169	(127)	169	18
19	Fire Dampers		2008		1,200	70	20	40	(30)	40	19
20	Door & Frame		2008		3,096	181	20	103	(78)	103	20
21	Ejector Pump		2008		7,629	763	20	254	(509)	254	21
22	Sidewalk		2008		12,420	414	20	414		414	22
23	Roofing		2008		114,800	5,262	20	3,827	(1,435)	3,827	23
24	Doors & Frames		2008		14,980	749	20	499	(250)	499	24
25	Rebuild Wall		2008		3,300	138	20	110	(28)	110	25
26	Rehab Master Bath		2008		19,560	815	20	652	(163)	652	26
27	Roof Metal Decking		2008		5,130	214	20	171	(43)	171	27
28	Gutters / Downspouts		2008		3,950	165	20	132	(33)	132	28
29	Roof Wood Nailer		2008		3,500	146	20	117	(29)	117	29
30	Electric Locks, Switches		2008		5,961	248	20	199	(49)	199	30
31	Drywall		2008		1,500	50	20	50		50	31
32	Security Cameral System		2008		12,685	423	20	423	(0)	423	32
33	Wrought Iron Railings		2008		6,398	160	20	213	53	213	33
34	Rehab Master Bath		2008		10,644	266	20	355	89	355	34
35	Windows		2008		49,572	826	20	1,652	826	1,652	35
36	Activity Room Door		2008		997	17	20	33	16	33	36

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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9					
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation					
37		\$	\$		\$	\$	\$	37				
38								38				
39								39				
40								40				
41								41				
42								42				
43								43				
44								44				
45								45				
46								46				
47								47				
48								48				
49								49				
50								50				
51								51				
52								52				
53								53				
54								54				
55								55				
56								56				
57								57				
58								58				
59								59				
60								60				
61								61				
62								62				
63								63				
64								64				
65								65				
66								66				
67								67				
68								68				
69								69				
70	<b>TOTAL (lines 4 thru 69)</b>	\$	<b>4,406,733</b>	\$	<b>60,067</b>	\$	<b>81,687</b>	\$	<b>21,620</b>	\$	<b>81,687</b>	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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF 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					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9		Alloc. From YAM Management LLC		2007	2,309	18	20	116	98	168	9
10		Alloc. From YAM Management LLC		2008	187	3	17	11	8	11	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

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:

**05/01/08**

Ending:

**12/31/08**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9					
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation					
37		\$	\$		\$	\$	\$	37				
38								38				
39								39				
40								40				
41								41				
42								42				
43								43				
44								44				
45								45				
46								46				
47								47				
48								48				
49								49				
50								50				
51								51				
52								52				
53								53				
54								54				
55								55				
56								56				
57								57				
58								58				
59								59				
60								60				
61								61				
62								62				
63								63				
64								64				
65								65				
66								66				
67								67				
68								68				
69								69				
70	<b>TOTAL (lines 4 thru 69)</b>	\$	<b>2,496</b>	\$	<b>21</b>	\$	<b>127</b>	\$	<b>106</b>	\$	<b>179</b>	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: 05/01/08 Ending: 12/31/08

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 36,760	\$ 578	\$ 3,689	\$ 3,111	10	\$ 3,689	71
72	Current Year Purchases	353,126		23,646	23,646	10	23,839	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 389,886	\$ 578	\$ 27,335	\$ 26,757		\$ 27,528	75

D. Vehicle Depreciation (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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	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)	\$ 5,039,115	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 62,347	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 109,149	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 46,802	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 109,394	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	Goodwill - 2008	\$ 697,730	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 697,730	\$	\$	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.

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: \_\_\_\_\_

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ _____			3
4	Additions				_____			4
5	Alloc. From YAM Management				6,522			5
6					_____			6
7	TOTAL				\$ 6,522			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12.	_____ /2009	\$ _____
13.	_____ /2010	\$ _____
14.	_____ /2011	\$ _____

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: \$ 678 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	Alloc. From YAM Management		\$ _____	\$ 1,536	17
18	Alloc. From YAM Consulting		_____	2,771	18
19			_____	_____	19
20			_____	_____	20
21	TOTAL		\$ _____	\$ 4,307	21

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		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.
- SEE ACCOUNTANTS' COMPILATION REPORT

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

	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		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist	N/A	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 prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <a href="#">See Supplemental</a>									13
14	<b>TOTAL</b>			\$		\$	\$		\$	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

Facility Name & ID Number Riviera Care Center# 0049940Report Period Beginning: 05/01/08

Ending:

12/31/08**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of 12/31/08

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,500	\$ 27,644	1
2	Cash-Patient Deposits	4,249	4,249	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	1,203,493	1,227,126	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	53,141	53,141	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	58,474	500,158	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,320,857	\$ 1,812,318	10
	<b>B. Long-Term Assets</b>			
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		510,207	15
16	Equipment, at Historical Cost	35,789	195,383	16
17	Accumulated Depreciation (book methods)	(1,681)	(61,748)	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	2,829,753	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,801,761	\$ 6,411,630	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,122,618	\$ 8,223,948	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 473,592	\$ 481,394	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	40,470	40,470	28
29	Short-Term Notes Payable	632,000	632,000	29
30	Accrued Salaries Payable	202,811	202,811	30
31	Accrued Taxes Payable (excluding real estate taxes)	8,939	8,939	31
32	Accrued Real Estate Taxes(Sch.IX-B)		204,600	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	1,750,672	74,133	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,108,484	\$ 1,644,347	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	112,500	1,045,118	39
40	Mortgage Payable		4,623,895	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>		12,356	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 112,500	\$ 5,681,369	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,220,984	\$ 7,325,716	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 901,634	\$ 898,232	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 4,122,618	\$ 8,223,948	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,133,326	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,133,326	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(231,692)	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	( )	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)	\$ (231,692)	17
<b>B. Transfers (Itemize):</b>			
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)	\$ 901,634	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center# 0049940Report Period Beginning: 05/01/08Ending: 12/31/08**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	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 2,944,736	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,944,736	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$	8
<b>C. Other Operating Revenue</b>			
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	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	1,447	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,447	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 2,946,183	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	791,274	31
32	Health Care	1,167,630	32
33	General Administration	656,696	33
<b>B. Capital Expense</b>			
34	Ownership	460,373	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	28,402	35
36	Provider Participation Fee	73,500	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 3,177,875	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(231,692)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (231,692)	43

\* 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. SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning:

05/01/08

Ending:

12/31/08

**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	2,090	2,212	\$ 72,933	\$ 32.97	1
2	Assistant Director of Nursing	954	1,112	29,957	26.94	2
3	Registered Nurses	969	1,026	28,025	27.31	3
4	Licensed Practical Nurses	13,746	14,532	363,494	25.01	4
5	CNAs & Orderlies	31,489	33,701	308,733	9.16	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	8,872	9,652	81,329	8.43	8
9	Activity Director					9
10	Activity Assistants	4,982	5,467	47,191	8.63	10
11	Social Service Workers	11,025	11,386	132,988	11.68	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	3,244	3,509	30,793	8.78	14
15	Cook Helpers/Assistants	9,814	11,039	99,964	9.06	15
16	Dishwashers					16
17	Maintenance Workers	3,728	3,823	89,128	23.31	17
18	Housekeepers	12,142	13,610	128,181	9.42	18
19	Laundry	4,733	5,133	42,326	8.25	19
20	Administrator	1,371	1,398	57,021	40.79	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,193	3,360	46,644	13.88	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	1,037	1,073	18,310	17.06	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	989	1,108	28,402	25.63	33
34	TOTAL (lines 1 - 33)	114,378	123,141	\$ 1,605,419 *	\$ 13.04	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	116	\$ 5,179	01-03	35
36	Medical Director	Monthly	7,200	09-03	36
37	Medical Records Consultant	18	900	10-03	37
38	Nurse Consultant	696	34,050	10-03	38
39	Pharmacist Consultant	29	2,910	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant	5	325	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	27	1,377	11-03	44
45	Social Service Consultant	21	1,197	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	912	\$ 53,138		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

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning: 05/01/08

Ending: 12/31/08

**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			
Catherine Ashton	Administrator	0%	\$ 57,021	Workers' Compensation Insurance	\$ 70,687	IDPH License Fee	\$ 20,630			
				Unemployment Compensation Insurance	13,916	Advertising: Employee Recruitment				
				FICA Taxes	121,860	Health Care Worker Background Check				
				Employee Health Insurance	9,087	(Indicate # of checks performed <u>126</u> )	1,260			
				Employee Meals	20,948	Patient Background Checks				
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	5,941			
				Employee Benefits- Holiday	916	Licenses & Permits	278			
				Dental Insurance	1,271	Alloc. From YAM Management	253			
						Alloc. From YAM Consulting	47			
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 57,021	TOTAL (agree to Schedule V, line 22, col.8)			\$ 238,685	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 28,409
(List each licensed administrator separately.)								Less: Public Relations Expense		( )
								Non-allowable advertising		( )
								Yellow page advertising		( )
B. Administrative - Other										
Description			Amount							
Management Fees- Yosef Meystel			\$ 12,000							
Management Fees- David Berkowitz			30,000							
Admin. Consulting- YAM Consulting			1,200							
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 43,200							
(Attach a copy of any management service agreement)										
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**			
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount		
Health Data Systems Inc.	Data Processing		\$ 5,495				Out-of-State Travel	\$		
LTC Solutions, Inc.	Data Processing		2,550							
YAM Consulting	Data Processing		10,500				In-State Travel	1,232		
YAM Management	Bookkeeping Services		56,228				Alloc. From YAM Management	721		
Frost, Ruttenberg, & Rothblatt	Accounting		11,225				Alloc. From YAM Consulting	188		
E-Health Data Solutions	Data Processing		7,035				Seminar Expense			
Accumed Services	Data Processing		570							
Personnel Planners	Unemployment Consltg		1,456				Entertainment Expense	( )		
Legal Fees	See Attached		9,415				(agree to Sch. V, line 24, col. 8)			
TOTAL (agree to Schedule V, line 19, column 3)			\$ 104,474	TOTAL			\$	TOTAL		\$ 2,141
(If total legal fees exceed \$5,000, attach copy of invoices.)										

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

\*\*See instructions.

Facility Name & ID Number Riviera Care Center

Report Period Beginning: 05/01/08 Ending:

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

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	Amount of Expense Amortized Per Year								
					5 FY2005	6 FY2006	7 FY2007	8 FY2008	9 FY2009	10 FY2010	11 FY2011	12 FY2012	13 FY2013
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

