



Facility Name & ID Number Riviera Care Center

# 0049940 Report Period Beginning: 01/01/09 Ending: 12/31/09

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	36,500	1
2		Skilled Pediatric (SNF/PED)			2
3	100	Intermediate (ICF)	100	36,500	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	200	TOTALS	200	73,000	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total
		3 Medicaid Recipient	4 Private Pay	Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	52,673	918		53,591	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	52,673	918		53,591	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.41%

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: 12/31/09 Fiscal Year: 12/31/09

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

Facility Name & ID Number Riviera Care Center # 0049940 Report Period Beginning: 01/01/09 Ending: 12/31/09

**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	185,710	19,825	14,465	220,000		220,000	(14,465)	205,535		1
2	Food Purchase		245,711		245,711	(25,003)	220,709	(42)	220,666		2
3	Housekeeping	178,035	27,518		205,553		205,553		205,553		3
4	Laundry	52,947	17,583		70,530		70,530		70,530		4
5	Heat and Other Utilities			132,533	132,533		132,533	981	133,514		5
6	Maintenance	155,369		85,388	240,757		240,757	45,842	286,599		6
7	Other (specify):*							3,844	3,844		7
8	<b>TOTAL General Services</b>	572,061	310,637	232,386	1,115,084	(25,003)	1,090,082	36,160	1,126,241		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			3,000	3,000		3,000		3,000		9
10	Nursing and Medical Records	1,321,176	66,720	51,468	1,439,364		1,439,364	34,602	1,473,966		10
10a	Therapy	150,652			150,652		150,652		150,652		10a
11	Activities	65,580	5,492	2,781	73,853		73,853		73,853		11
12	Social Services	145,576		22,845	168,421		168,421	(8,109)	160,312		12
13	CNA Training										13
14	Program Transportation							2,621	2,621		14
15	Other (specify):*							12,904	12,904		15
16	<b>TOTAL Health Care and Programs</b>	1,682,984	72,212	80,094	1,835,290		1,835,290	42,018	1,877,308		16
	<b>C. General Administration</b>										
17	Administrative	103,531		54,000	157,531		157,531	28,114	185,645		17
18	Directors Fees										18
19	Professional Services			228,382	228,382	(40,910)	187,472	(105,777)	81,695		19
20	Dues, Fees, Subscriptions & Promotions			28,714	28,714		28,714	(3,440)	25,274		20
21	Clerical & General Office Expenses	74,100	1,406	156,552	232,058		232,058	(22,675)	209,383		21
22	Employee Benefits & Payroll Taxes			339,367	339,367	25,003	364,370		364,370		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,293	7,293		7,293	1,616	8,909		24
25	Other Admin. Staff Transportation			8,177	8,177		8,177	(3,179)	4,998		25
26	Insurance-Prop.Liab.Malpractice			129,034	129,034		129,034	865	129,899		26
27	Other (specify):*							23,885	23,885		27
28	<b>TOTAL General Administration</b>	177,631	1,406	951,519	1,130,556	(15,908)	1,114,648	(80,590)	1,034,058		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,432,676	384,255	1,263,999	4,080,930	(40,910)	4,040,020	(2,412)	4,037,607		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number

Riviera Care Center

#0049940

Report Period Beginning:

01/01/09

Ending:

12/31/09

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			35,078	35,078		35,078	231,783	266,861			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			63,590	63,590		63,590	384,964	448,554			32
33	Real Estate Taxes					40,910	40,910	506,482	547,392			33
34	Rent-Facility & Grounds			660,000	660,000		660,000	(652,550)	7,450			34
35	Rent-Equipment & Vehicles			3,535	3,535		3,535	9,814	13,349			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			762,203	762,203	40,910	803,113	480,493	1,283,607			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		2,801	795	3,596		3,596		3,596			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			109,500	109,500		109,500		109,500			42
43	Other (specify):*	43,247		4,411	47,658		47,658	(47,658)				43
44	<b>TOTAL Special Cost Centers</b>	43,247	2,801	114,706	160,754		160,754	(47,658)	113,096			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,475,923	387,056	2,140,908	5,003,887		5,003,887	430,423	5,434,310			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:

**01/01/09**

Ending:

**12/31/09**

**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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
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	(2,493)	06		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	86,834	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	(42)	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	(682)	21		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(19,443)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(174,498)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (110,324)		\$	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	
		<b>Amount</b>	<b>Reference</b>	
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)	540,747		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 540,747		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ 430,423		37

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

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

		1	2	3	4
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>
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

<b>BHF USE ONLY</b>							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

Riviera Care Center

ID# 0049940  
 Report Period Beginning: 01/01/09  
 Ending: 12/31/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Miscellaneous Income	\$ (2,880)	21	1
2	Marketing Wages	(43,247)	43	2
3	Marketing Fees	(1,721)	21	3
4	Bank Charges	(9,085)	21	4
5	Marketing Fees	(4,411)	43	5
6	COPE Dues	(6,480)	20	6
7	Building Company - Bank Charges	(194)	21	7
8	Building Company - Accounting Fees	(6,000)	19	8
9	Building Company - Legal Fees	(6,734)	19	9
10	Building Company - Other Professional	(375)	19	10
11	Building Company - License & Fees	(19,517)	21	11
12	Building Company - Amortization	(18,532)	36	12
13	Building Company - Illinois Replacement Tax	(1,613)	21	13
14	Non Allowable Fees	(3,650)	19	14
15	Non Allowable Travel	(4,600)	25	15
16	Non Allowable Fees	(62,000)	21	16
17	Additional R&M	17,634	06	17
18	Non Allowable Legal	(1,093)	19	18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(174,498)		49

Riviera Care Center

ID# 0049940

Report Period Beginning: 01/01/09

Ending: 12/31/09

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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Riviera Care Center# 0049940

Report Period Beginning:

01/01/09

Ending:

12/31/09

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				(14,465)								(14,465)	1
2	Food Purchase	(42)											(42)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities			981									981	5
6	Maintenance	15,141	11,086	6,648	12,967								45,842	6
7	Other (specify):*			1,695	2,149								3,844	7
8	<b>TOTAL General Services</b>	<b>15,099</b>	<b>11,086</b>	<b>9,324</b>	<b>651</b>								<b>36,160</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records				34,602								34,602	10
10a	Therapy													10a
11	Activities													11
12	Social Services				(8,109)								(8,109)	12
13	CNA Training													13
14	Program Transportation				2,621								2,621	14
15	Other (specify):*				12,904								12,904	15
16	<b>TOTAL Health Care and Programs</b>				<b>42,018</b>								<b>42,018</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			18,144	9,970								28,114	17
18	Directors Fees													18
19	Professional Services	(17,852)	51,269	(122,144)	(17,050)								(105,777)	19
20	Fees, Subscriptions & Promotions	(6,480)		354	2,686								(3,440)	20
21	Clerical & General Office Expenses	(117,135)	21,324	78,394	(5,258)								(22,675)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			691	925								1,616	24
25	Other Admin. Staff Transportation	(4,600)		1,193	228								(3,179)	25
26	Insurance-Prop.Liab.Malpractice			865									865	26
27	Other (specify):*			20,201	3,684								23,885	27
28	<b>TOTAL General Administration</b>	<b>(146,067)</b>	<b>72,593</b>	<b>(2,302)</b>	<b>(4,815)</b>								<b>(80,590)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(130,968)</b>	<b>83,679</b>	<b>7,022</b>	<b>37,854</b>								<b>(2,412)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Riviera Care Center# 0049940

Report Period Beginning:

01/01/09

Ending:

12/31/09

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

	Capital Expense	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>D. Ownership</b>													
30	Depreciation	86,834	143,281	1,592	76								231,783	30
31	Amortization of Pre-Op. & Org.													31
32	Interest		384,892	72									384,964	32
33	Real Estate Taxes		506,482										506,482	33
34	Rent-Facility & Grounds		(660,000)	7,450									(652,550)	34
35	Rent-Equipment & Vehicles			1,549	8,265								9,814	35
36	Other (specify):*	(18,532)	18,532											36
37	<b>TOTAL Ownership</b>	<b>68,302</b>	<b>393,187</b>	<b>10,664</b>	<b>8,341</b>								<b>480,493</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):*	(47,658)											(47,658)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(47,658)</b>											<b>(47,658)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(110,324)	476,866	17,686	46,195								430,423	45

**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 Company

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 660,000	Riviera Realty, LLC		\$	(660,000)	1
2	V	32 Interest	1,782	Riviera Realty, LLC		386,674	384,892	2
3	V	21 Bank Charges		Riviera Realty, LLC		194	194	3
4	V	19 Accounting Fees		Riviera Realty, LLC		6,000	6,000	4
5	V	19 Legal Fees		Riviera Realty, LLC		44,894	44,894	5
6	V	21 License & Fees		Riviera Realty, LLC		19,517	19,517	6
7	V	19 Other Professional Fees		Riviera Realty, LLC		375	375	7
8	V	33 Real Estate Taxes		Riviera Realty, LLC		506,482	506,482	8
9	V	06 Repairs & Maintenance		Riviera Realty, LLC		11,086	11,086	9
10	V	30 Depreciation		Riviera Realty, LLC		143,281	143,281	10
11	V	36 Amortization - Loan Fees		Riviera Realty, LLC		18,532	18,532	11
12	V	21 Illinois Replacement Tax		Riviera Realty, LLC		1,613	1,613	12
13	V							13
14	Total		\$ 661,782			\$ 1,138,648	\$ * 476,866	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	YAM MANAGEMENT, LLC	100.00%	\$ 981	\$	981	15
16	V	6 REPAIRS & MAINTENANCE		YAM MANAGEMENT, LLC	100.00%	6,648		6,648	16
17	V	7 EMP. BEN.-GEN. SERV.		YAM MANAGEMENT, LLC	100.00%	1,695		1,695	17
18	V	17 ADMIN. - RELATED		YAM MANAGEMENT, LLC	100.00%	8,462		8,462	18
19	V	17 ADMIN. - NON RELATED		YAM MANAGEMENT, LLC	100.00%	9,682		9,682	19
20	V	19 PROFESSIONAL FEES		YAM MANAGEMENT, LLC	100.00%	5,522		5,522	20
21	V	20 FEES, SUBSCRIPTIONS		YAM MANAGEMENT, LLC	100.00%	354		354	21
22	V	21 CLERICAL & GENERAL		YAM MANAGEMENT, LLC	100.00%	78,394		78,394	22
23	V	24 SEMINARS		YAM MANAGEMENT, LLC	100.00%	691		691	23
24	V	25 AUTO AND TRAVEL		YAM MANAGEMENT, LLC	100.00%	1,193		1,193	24
25	V	26 INSURANCE		YAM MANAGEMENT, LLC	100.00%	865		865	25
26	V	27 EMP. BEN.-GEN. ADMIN.		YAM MANAGEMENT, LLC	100.00%	20,201		20,201	26
27	V	30 DEPRECIATION		YAM MANAGEMENT, LLC	100.00%	1,592		1,592	27
28	V	32 INTEREST		YAM MANAGEMENT, LLC	100.00%	72		72	28
29	V	34 RENT		YAM MANAGEMENT, LLC	100.00%	7,450		7,450	29
30	V	35 AUTO RENTAL		YAM MANAGEMENT, LLC	100.00%	1,202		1,202	30
31	V	35 EQUIPMENT RENTAL		YAM MANAGEMENT, LLC	100.00%	347		347	31
32	V								32
33	V	19 BOOKKEEPING FEES	104,666	YAM MANAGEMENT, LLC	100.00%			(104,666)	33
34	V	19 ACCOUNTING	23,000	YAM MANAGEMENT, LLC	100.00%			(23,000)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 127,666			\$ 145,352	\$ *	17,686	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	6 DIETARY	\$	YAM CONSULTING, LLC	100.00%	\$ 12,967	\$ 12,967
16	V	7 EMP. BEN. GEN. SERV.		YAM CONSULTING, LLC	100.00%	2,149	2,149
17	V	10 NURSING SALARY		YAM CONSULTING, LLC	100.00%	70,142	70,142
18	V	12 SOCIAL SERVICES SALARY		YAM CONSULTING, LLC	100.00%	8,391	8,391
19	V	14 PROGRAM TRANSPORTATION		YAM CONSULTING, LLC	100.00%	2,621	2,621
20	V	15 EMP. BEN. HEALTHCARE		YAM CONSULTING, LLC	100.00%	12,904	12,904
21	V	17 ADMIN. - NON RELEATED		YAM CONSULTING, LLC	100.00%	9,970	9,970
22	V	19 PROFESSIONAL FEES		YAM CONSULTING, LLC	100.00%	950	950
23	V	20 FEES, SUBSCRIPTIONS		YAM CONSULTING, LLC	100.00%	2,686	2,686
24	V	21 CLERICAL & GENERAL		YAM CONSULTING, LLC	100.00%	13,863	13,863
25	V	24 SEMINARS		YAM CONSULTING, LLC	100.00%	925	925
26	V	25 AUTO AND TRAVEL		YAM CONSULTING, LLC	100.00%	228	228
27	V	27 EMP. BEN.-GEN. ADMIN.		YAM CONSULTING, LLC	100.00%	3,684	3,684
28	V	30 DEPRECIATION		YAM CONSULTING, LLC	100.00%	76	76
29	V	35 AUTO RENTAL		YAM CONSULTING, LLC	100.00%	8,265	8,265
30	V						
31	V						
32	V	01 DIETARY CONSULTANT	14,465				(14,465)
33	V	10 NURSING CONSULTING	35,540				(35,540)
34	V	21 MARKETING	19,121				(19,121)
35	V	12 SOCIAL SERVICE CONSULTANT	16,500				(16,500)
36	V	19 DATA PROCESSING FEES	18,000				(18,000)
37	V						
38	V						
39	Total		\$ 103,626			\$ 149,821	\$ * 46,195

\* 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	<b>Total</b>		\$			\$	\$ *	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	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: 01/01/09

Ending: 12/31/09

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	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	<b>Total</b>		\$			\$	\$ *	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: 01/01/09

Ending: 12/31/09

**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	<b>Total</b>		\$			\$	\$ *	39

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

Facility Name &amp; ID Number

Riviera Care Center

# 0049940

Report Period Beginning:

01/01/09

Ending:

12/31/09

## 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	Administrative	27.00%	See Attached	5.70	14.25%	Mgmt. Fees	\$ 19,000	17-03	1
2	David Berkowitz	Owner	Administrative	19.00%	See Attached	10.80	27.00%	Mgmt. Fees	35,000	17-03	2
3	Jay Meystel	Relative	Administrative	0	See Attached	2.80	7.00%	Alloc. Salary	5,202	17-07	3
4	Joel Meystel	Relative	Administrative	0	See Attached	2.80	14.00%	Alloc. Salary	3,261	17-07	4
5	Joshua Weinstein	Owner	Administrative	3.00%	See Attached	5.70	14.25%	Alloc. Salary	19,652	17-07	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 82,115		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:

01/01/09

Ending: 12/31/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning:

01/01/09

Ending: 12/31/09

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	516,637	12	\$ 6,943	\$ 73,000	\$ 981	1	
2	6	REPAIRS & MAINTENANCE	AVAIL. BED DAYS	516,637	12	47,049	41,077	73,000	6,648	2
3	7	EMP. BEN.-GEN. SERV.	AVAIL. BED DAYS	516,637	12	11,995	73,000	1,695	3	
4	17	ADMIN. - RELATED	AVAIL. BED DAYS	516,637	12	59,890	59,890	73,000	8,462	4
5	17	ADMIN. - NON RELATED	AVAIL. BED DAYS	516,637	12	68,520	68,520	73,000	9,682	5
6	19	PROFESSIONAL FEES	AVAIL. BED DAYS	516,637	12	39,084	73,000	5,522	6	
7	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	516,637	12	2,504	73,000	354	7	
8	21	CLERICAL & GENERAL	AVAIL. BED DAYS	516,637	12	554,814	499,630	73,000	78,394	8
9	24	SEMINARS	AVAIL. BED DAYS	516,637	12	4,893	73,000	691	9	
10	25	AUTO AND TRAVEL	AVAIL. BED DAYS	516,637	12	8,444	73,000	1,193	10	
11	26	INSURANCE	AVAIL. BED DAYS	516,637	12	6,121	73,000	865	11	
12	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	516,637	12	142,965	73,000	20,201	12	
13	30	DEPRECIATION	AVAIL. BED DAYS	516,637	12	11,270	73,000	1,592	13	
14	32	INTEREST	AVAIL. BED DAYS	516,637	12	513	73,000	72	14	
15	34	RENT	AVAIL. BED DAYS	516,637	12	52,725	73,000	7,450	15	
16	35	AUTO RENTAL	AVAIL. BED DAYS	516,637	12	8,509	73,000	1,202	16	
17	35	EQUIPMENT RENTAL	AVAIL. BED DAYS	516,637	12	2,458	73,000	347	17	
18									18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 1,028,697	\$ 669,116	\$ 145,352	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning:

01/01/09

Ending: 12/31/09

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	6	DIETARY	AVAIL. BED DAYS	516,637	12	\$ 91,773	\$ 89,792	73,000	\$ 12,967	1
2	7	EMP. BEN. GEN. SERV.	AVAIL. BED DAYS	516,637	12	15,208		73,000	2,149	2
3	10	NURSING SALARY	AVAIL. BED DAYS	516,637	12	496,414	496,414	73,000	70,142	3
4	12	SOCIAL SERVICES SALARY	AVAIL. BED DAYS	516,637	12	59,382	59,382	73,000	8,391	4
5	14	PROGRAM TRANSPORTATIO	AVAIL. BED DAYS	516,637	12	18,550		73,000	2,621	5
6	15	EMP. BEN. HEALTHCARE	AVAIL. BED DAYS	516,637	12	91,325		73,000	12,904	6
7	17	ADMIN. - NON RELEATED	AVAIL. BED DAYS	516,637	12	70,560	70,560	73,000	9,970	7
8	19	PROFESSIONAL FEES	AVAIL. BED DAYS	516,637	12	6,724		73,000	950	8
9	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	516,637	12	19,007		73,000	2,686	9
10	21	CLERICAL & GENERAL	AVAIL. BED DAYS	516,637	12	98,110	79,705	73,000	13,863	10
11	24	SEMINARS	AVAIL. BED DAYS	516,637	12	6,543		73,000	925	11
12	25	AUTO AND TRAVEL	AVAIL. BED DAYS	516,637	12	1,616		73,000	228	12
13	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	516,637	12	26,075		73,000	3,684	13
14	30	DEPRECIATION	AVAIL. BED DAYS	516,637	12	539		73,000	76	14
15	35	AUTO RENTAL	AVAIL. BED DAYS	516,637	12	58,491		73,000	8,265	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,060,316	\$ 795,852		\$ 149,821	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning:

01/01/09

Ending: 12/31/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning:

01/01/09

Ending: 12/31/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning:

01/01/09

Ending: 12/31/09

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

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

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

01/01/09

Ending: 12/31/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning:

01/01/09

Ending: 12/31/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940 Report Period Beginning: 01/01/09 Ending: 12/31/09

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:

01/01/09

Ending: 12/31/09

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:

01/01/09

Ending:

12/31/09

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2	3	4	5	6	7	8	9	10											
											Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
												YES	NO				Original	Balance			
	<b>A. Directly Facility Related</b>																				
	<b>Long-Term</b>																				
1	Member's Loan Payable	X				\$	\$ 100,000			\$ 5,655	1										
2	First Bank		X	Mortgage Payable			4,539,669	4/30/2011	0.0600	300,862	2										
3	Note Payable - Seller		X				286,171			25,129	3										
4	Note Payable - Construction		X	First Bank			990,304			57,964	4										
5	See Supplemental Schedule						235,263			2,719	5										
	<b>Working Capital</b>																				
6	First Bank		X	Line of Credit			891,000			57,871	6										
7	GMAC						36,749			64	7										
8	See Supplemental Schedule										8										
9	TOTAL Facility Related					\$	\$ 7,079,155			\$ 450,263	9										
	<b>B. Non-Facility Related*</b>																				
10	Interest Income - Building Co.		X							(1,782)	10										
11	Alloc. from YAM Management	X								72	11										
12											12										
13	See Supplemental Schedule										13										
14	TOTAL Non-Facility Related					\$	\$			\$ (1,710)	14										
15	TOTALS (line 9+line14)					\$	\$ 7,079,155			\$ 448,553	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:

01/01/09

Ending:

12/31/09

**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		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	First Bank			Real Estate Loan			\$	\$ 235,263		.0675	\$ 2,719	1							
2												2							
3												3							
4												4							
5												5							
6												6							
7	TOTAL Long-Term							235,263			2,719	7							
	<b>Working Capital</b>																		
8							\$	\$			\$	8							
9												9							
10												10							
11												11							
12												12							
13												13							
14	TOTAL Working Capital											14							
	<b>B. Non-Facility Related*</b>																		
15							\$	\$			\$	15							
16												16							
17												17							
18												18							
19												19							
20	TOTAL Non-Facility Related											20							

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)







Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning:

01/01/09

Ending:

12/31/09

**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:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>72,000</u>	<u>2008</u>	<u>\$ 240,000</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>72,000</b>		<b>\$ 240,000</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

# 0049940

Report Period Beginning:

01/01/09

Ending:

12/31/09

**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 BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	<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:

01/01/09

Ending:

12/31/09

**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	Related Building Company (Pages 12F & 12G)	4,810,903	143,281		178,911	35,630	269,996	67
68	Related Party Allocations (Pages 12H & 12I)	4,150	44		272	228	543	68
69	Financial Statement Depreciation		2,868			(2,868)		69
70	TOTAL (lines 4 thru 69)	\$ 4,815,053	\$ 146,193		\$ 179,183	\$ 32,990	\$ 270,539	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Riviera Care Center# 0049940

Report Period Beginning:

01/01/09

Ending:

12/31/09**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>		\$ 4,815,053	\$ 146,193		\$ 179,183	\$ 32,990	\$ 270,539	1
2	Gas Piping	2008	4,300		20	215	215	215	2
3	Pedestrian Doors	2008	6,246		20	312	312	312	3
4	Drywall And Floor Tile/New Window And Paint/New Toilet & Bat	2009	12,826		20				4
5	Doorwork	2009	6,577		20	152	152	152	5
6	Fans/Painting/Molding/Flooring/Drywall	2009	4,641		20	1,399	1,399	1,399	6
7	Plumbing/Millwork/Hardware	2009	4,073		20	238	238	238	7
8	Electrical/Lighting	2009	4,671		20	311	311	311	8
9	Millwork/Electrical/Wallcoverings	2009	4,029		20	201	201	201	9
10	Security Camera	2009	3,260		20	349	349	349	10
11	Exterior Signs	2009	3,478		20	261	261	261	11
12	Hvac Unit	2009	4,160		20	260	260	260	12
13	Electrical/Lighting	2009	4,264		20	426	426	426	13
14	Rehab Room #158-Ceiling/Walls, Paint, Cove Base, Tiles, Electrica	2009	4,607		20	461	461	461	14
15	Rehab Room #159-Ceiling/Walls, Paint, Cove Base, Tiles, Electrica	2009	4,607		20	461	461	461	15
16	Rehab Room #162-Ceiling/Walls, Paint, Cove Base, Tiles, Electrica	2009	4,742		20	474	474	474	16
17	Rehab Room #161-Ceiling/Walls, Paint, Cove Base, Tiles, Electrica	2009	4,742		20	474	474	474	17
18	Rehab Room #160-Ceiling/Walls, Paint, Cove Base, Tiles, Electrica	2009	6,447		20	645	645	645	18
19	Electrical/Wiring/Plumbing/Flooring	2009	4,081		20	220	220	220	19
20	Remove Asbestos Flr Tile	2009	5,720		20	572	572	572	20
21	Elevator Upgrades	2009	3,470		20	347	347	347	21
22	Electrical/Lighting/Flooring/Plumbing	2009	4,532		20	113	113	113	22
23	Flooring/Hardware/Electrical/Lighting	2009	5,066		20	84	84	84	23
24	Electrical/Lighting/Flooring/Plumbing	2009	6,218		20	52	52	52	24
25	Fuse Panels And Circuitry	2009	57,900		20	2,895	2,895	2,895	25
26	Room 101-104,110-111,154-157 Ceiling Tiles, Toilet, Doors, Floori	2009	53,430		20	2,672	2,672	2,672	26
27	Activity Room- Ceiling Suspension, Walls, And Tiles	2009	9,005		20	450	450	450	27
28	Shower Room- Wall Tiles, Plumbing, Painting, Doors, Emergency	2009	24,750		20	1,238	1,238	1,238	28
29	Dining Room- Walls, Insulation, Vinyl Sliding, Windows	2009	27,938		20	1,397	1,397	1,397	29
30	Dining Room- Ceiling Wall Angles And Tiles	2009	8,200		20	410	410	410	30
31	Activity Room- Flooring	2009	3,332		20	167	167	167	31
32	Dining Room- Flooring	2009	8,280		20	414	414	414	32
33	Paint Work- East And South Elevations	2009	5,025		20	251	251	251	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,129,670	\$ 146,193		\$ 197,103	\$ 50,910	\$ 288,459	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

**XI. OWNERSHIP COSTS (continued)**

**B. Building 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 12B, Carried Forward</b>		\$ 5,129,670	\$ 146,193		\$ 197,103	\$ 50,910	\$ 288,459	1
2	Water Heater, Piping, Valves, Pumps, Walk-In Freezer	2009	37,870		20	1,894	1,894	1,894	2
3	Entrance Doors	2009	6,469		20	323	323	323	3
4	Electric Generator	2009	8,784		20	439	439	439	4
5	Wooden Fence- South Side	2009	12,610		20	631	631	631	5
6	Shower Room - Exhaust Fans, Duct, Electric Work	2009	2,700		20	135	135	135	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>		\$ 5,198,103	\$ 146,193		\$ 200,525	\$ 54,332	\$ 291,881	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

# **0049940**

Report Period Beginning:

01/01/09

Ending:

12/31/09

**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
1		\$ 5,198,103	\$ 146,193		\$ 200,525	\$ 54,332	\$ 291,881
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	TOTAL (lines 1 thru 33)	\$ 5,198,103	\$ 146,193		\$ 200,525	\$ 54,332	\$ 291,881

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

# **0049940**

Report Period Beginning:

01/01/09

Ending:

12/31/09

**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
1		\$ 5,198,103	\$ 146,193		\$ 200,525	\$ 54,332	\$ 291,881
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	<b>TOTAL (lines 1 thru 33)</b>	\$ 5,198,103	\$ 146,193		\$ 200,525	\$ 54,332	\$ 291,881

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Riviera Care Center**# **0049940**

Report Period Beginning:

**01/01/09**

Ending:

**12/31/09****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>Building Company Information</b>								1
2	<b>Buildings:</b>								2
3	<b>Riviera Realty, LLC</b>	<b>1967</b>	<b>3,912,270</b>	<b>143,281</b>	<b>40</b>	<b>97,807</b>	<b>(45,474)</b>	<b>163,012</b>	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<b>NURSE CALL SYSTEM</b>	<b>2008</b>	<b>18,272</b>		<b>20</b>	<b>3,654</b>	<b>3,654</b>	<b>6,091</b>	9
10	<b>CEILING TILES</b>	<b>2008</b>	<b>33,092</b>		<b>20</b>	<b>3,309</b>	<b>3,309</b>	<b>5,515</b>	10
11	<b>LIGHT FIXTURES</b>	<b>2008</b>	<b>20,266</b>		<b>20</b>	<b>2,027</b>	<b>2,027</b>	<b>3,378</b>	11
12	<b>WROUGHT IRON RAILINGS</b>	<b>2008</b>	<b>6,398</b>		<b>20</b>	<b>640</b>	<b>640</b>	<b>800</b>	12
13	<b>FIRE DAMPERS</b>	<b>2008</b>	<b>2,815</b>		<b>20</b>	<b>281</b>	<b>281</b>	<b>469</b>	13
14	<b>SECURITY CAMERA SYSTEM</b>	<b>2008</b>	<b>12,685</b>		<b>20</b>	<b>1,269</b>	<b>1,269</b>	<b>1,691</b>	14
15	<b>ELECTRIC LOCKS, SWITCHES</b>	<b>2008</b>	<b>5,961</b>		<b>20</b>	<b>596</b>	<b>596</b>	<b>844</b>	15
16	<b>ROOFING</b>	<b>2008</b>	<b>117,096</b>		<b>20</b>	<b>11,710</b>	<b>11,710</b>	<b>19,516</b>	16
17	<b>ELECTRICAL</b>	<b>2008</b>	<b>5,068</b>		<b>20</b>	<b>507</b>	<b>507</b>	<b>802</b>	17
18	<b>EXHAUST FAN SYSTEM/FIRE DAMPER</b>	<b>2008</b>	<b>16,200</b>		<b>20</b>	<b>1,500</b>	<b>1,500</b>	<b>2,375</b>	18
19	<b>REHAB MASTER BATH</b>	<b>2008</b>	<b>19,560</b>		<b>20</b>	<b>1,956</b>	<b>1,956</b>	<b>2,771</b>	19
20	<b>DOOR &amp; FRAME</b>	<b>2008</b>	<b>3,096</b>		<b>20</b>	<b>310</b>	<b>310</b>	<b>490</b>	20
21	<b>EJECTOR PUMP</b>	<b>2008</b>	<b>7,629</b>		<b>20</b>	<b>1,526</b>	<b>1,526</b>	<b>2,289</b>	21
22	<b>SIDEWALKS</b>	<b>2008</b>	<b>12,420</b>		<b>20</b>	<b>828</b>	<b>828</b>	<b>1,242</b>	22
23	<b>ROOFING</b>	<b>2008</b>	<b>114,800</b>		<b>20</b>	<b>11,480</b>	<b>11,480</b>	<b>17,220</b>	23
24	<b>DOORS &amp; FRAMES</b>	<b>2008</b>	<b>14,980</b>		<b>20</b>	<b>1,498</b>	<b>1,498</b>	<b>2,247</b>	24
25	<b>REBUILD WALL</b>	<b>2008</b>	<b>3,300</b>		<b>20</b>	<b>330</b>	<b>330</b>	<b>468</b>	25
26	<b>REHAB MASTER BATH</b>	<b>2008</b>	<b>10,644</b>		<b>20</b>	<b>1,064</b>	<b>1,064</b>	<b>1,331</b>	26
27	<b>WINDOWS</b>	<b>2008</b>	<b>18,972</b>		<b>20</b>	<b>4,957</b>	<b>4,957</b>	<b>5,783</b>	27
28	<b>FIRE SPRINKLER SYSTEM</b>	<b>2009</b>	<b>58,790</b>		<b>20</b>	<b>1,470</b>	<b>1,470</b>	<b>1,470</b>	28
29	<b>PUMP-HYDRO PNEUMATIC TANK</b>	<b>2009</b>	<b>14,759</b>		<b>20</b>	<b>246</b>	<b>246</b>	<b>246</b>	29
30	<b>WATER MAIN</b>	<b>2009</b>	<b>21,100</b>		<b>20</b>	<b>528</b>	<b>528</b>	<b>528</b>	30
31	<b>SHOWER ROOMS #2 AND #3-Walls, Tiles, Electrical, Paint</b>	<b>2009</b>	<b>11,602</b>		<b>20</b>	<b>2,190</b>	<b>2,190</b>	<b>2,190</b>	31
32	<b>RENOVATE ROOMS-Ceiling, Paint, Flooring/Tiles, Electrical</b>	<b>2009</b>	<b>73,641</b>		<b>20</b>	<b>4,919</b>	<b>4,919</b>	<b>4,919</b>	32
33	<b>REBUILD DINING ROOM WALLS</b>	<b>2009</b>	<b>3,558</b>		<b>20</b>	<b>237</b>	<b>237</b>	<b>237</b>	33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Riviera Care Center**# **0049940**

Report Period Beginning:

**01/01/09**

Ending:

**12/31/09****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>Building Company Information Continued</b>		\$	\$		\$	\$	\$	1
2									2
3	<b>EMERGENCY GENERATOR</b>	2009	69,472		20	6,947	6,947	6,947	3
4	<b>REBUILD DINING ROOM WALLS</b>	2009	3,558		20	237	237	237	4
5	<b>PIPE &amp; WIRE IN DINING ROOM</b>	2009	668		20	50	50	50	5
6	<b>PTAC's</b>	2009	48,580		20	1,194	1,194	1,194	6
7	<b>ENTRANCE DOOR LOCKS</b>	2009	5,891		20	145	145	145	7
8	<b>SLEEVES FOR PTAC</b>	2009	4,724		20	945	945	945	8
9	<b>INSTALL ROOM PTAC'S</b>	2009	30,000		20	737	737	737	9
10	<b>CURTAIN WALL REPLACEMENT</b>	2009	27,200		20	5,440	5,440	5,440	10
11	<b>WINDOW REPLACEMENT</b>	2009	23,975		20	589	589	589	11
12	<b>GENERATOR INSTALL</b>	2009	4,952		20	122	122	122	12
13	<b>WINDOWS</b>	2009	603		20	14	14	14	13
14	<b>CONSTRUCT FIRE WALL</b>	2009	798		20	16	16	16	14
15	<b>DESIGN FIRE PROTECTION SYSTEM</b>	2009	12,000		20	244	244	244	15
16	<b>RENOVATE EAST WING LINEN ROOM</b>	2009	1,000		20	75	75	75	16
17	<b>INSTALL HOT WATER RECIRC. SYSTEM</b>	2009	5,500		20	413	413	413	17
18	<b>SUPPLY/INSTALL WATER HEATER</b>	2009	8,920		20	1,338	1,338	1,338	18
19	<b>NEW FIRE WALL WEST ADDITION</b>	2009	638		20	48	48	48	19
20	<b>SUPPLY/INSTALL COOLER/FREEZER</b>	2009	23,450		20	3,518	3,518	3,518	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 (12F &amp; 12G lines 1 thru 33)</b>		\$ 4,810,903	\$ 143,281		\$ 178,911	\$ 35,630	\$ 269,996	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

**XI. OWNERSHIP COSTS (continued)**

**B. Building 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
1 <b>Related Party Information</b>		\$	\$		\$	\$	\$
2 <b>Buildings:</b>							
3							
4							
5							
6							
7							
8 <b>Leasehold Improvements:</b>							
9 <b>Allocated from YAM Management, LLC</b>	2007	3,024	20	20	174	154	433
10 <b>Allocated from YAM Management, LLC</b>	2008	208	5	17	21	16	33
11 <b>Allocated from YAM Management, LLC</b>	2009	918	19	20	77	58	77
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							

SEE ACCOUNTANTS' COMPILATION REPORT

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

**XI. OWNERSHIP COSTS (continued)**

**B. Building 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		
1								1	
2								2	
3								3	
4								4	
5								5	
6								6	
7								7	
8								8	
9								9	
10								10	
11								11	
12								12	
13								13	
14								14	
15								15	
16								16	
17								17	
18								18	
19								19	
20								20	
21								21	
22								22	
23								23	
24								24	
25								25	
26								26	
27								27	
28								28	
29								29	
30								30	
31								31	
32								32	
33								33	
34	<b>TOTAL (12H &amp; 12I lines 1 thru 33)</b>		\$ 4,150	\$ 44		\$ 272	\$ 228	\$ 543	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

# **0049940**

Report Period Beginning:

**01/01/09**

Ending:

**12/31/09**

**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	\$ 173,569	\$ 6,535	\$ 37,899	\$ 31,364	10	\$ 63,358	71
72	Current Year Purchases	203,664	20,438	20,831	393	10	20,831	72
73	Fully Depreciated Assets							73
74								74
75	<b>TOTALS</b>	\$ 377,233	\$ 26,973	\$ 58,730	\$ 31,757		\$ 84,189	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		CHRYSLER VAN	2009	\$ 10,320	\$ 2,493	\$ 2,709	\$ 216	5	\$ 2,709	76
77		09' GMAC SAVANA	2009	37,763	3,724	4,046	322	5	4,046	77
78		Allocation from YAM Manageme	2009	3,339	644	851	207	5	1,352	78
79										79
80	<b>TOTALS</b>			\$ 51,422	\$ 6,861	\$ 7,606	\$ 745		\$ 8,107	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)	\$ 5,866,758	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 180,027	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 266,861	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 86,834	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 384,177	85

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

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

**G. Construction-in-Progress**

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

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Alloc. From YAM Management				7,450			5
6								6
7	TOTAL				\$ 7,450			7

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

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

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_\*

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 3,882 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		\$	\$ 1,202	17
18	Alloc. From YAM Consulting			8,265	18
19					19
20					20
21	TOTAL		\$	\$ 9,467	21

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending Annual Rent

12. \_\_\_\_\_/2009 \$ \_\_\_\_\_

13. \_\_\_\_\_/2010 \$ \_\_\_\_\_

14. \_\_\_\_\_/2011 \$ \_\_\_\_\_

\* 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		Contract	Total
		1	2		
		Drop-outs	Completed		
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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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**

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

- (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		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			795			795	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				2,258		2,258	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>See Supplemental</u>						543		543	13
14	<b>TOTAL</b>			\$		\$ 795	\$ 2,801		\$ 3,596	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: 01/01/09Ending: 12/31/09

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/09

(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	\$ 80,541	\$ 173,612	1
2	Cash-Patient Deposits	12,482	12,482	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	1,422,967	1,422,967	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	49,631	49,631	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	50,000	50,000	8
9	Other(specify): <u>See Attached Schedule</u>	53,571	320,514	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,669,192	\$ 2,029,206	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	134,368	1,183,970	15
16	Equipment, at Historical Cost	175,422	500,735	16
17	Accumulated Depreciation (book methods)	(36,759)	(240,107)	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>	\$ 3,040,684	\$ 7,212,386	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,709,876	\$ 9,241,592	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 261,419	\$ 275,232	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	27,262	27,262	28
29	Short-Term Notes Payable	903,379	1,005,843	29
30	Accrued Salaries Payable	230,108	230,108	30
31	Accrued Taxes Payable (excluding real estate taxes)	15,440	15,441	31
32	Accrued Real Estate Taxes(Sch.IX-B)		601,656	32
33	Accrued Interest Payable	5,068	5,068	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Attached Schedule</u>	1,742,795	50,208	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,185,471	\$ 2,210,818	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	124,370	1,533,644	39
40	Mortgage Payable		4,539,669	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>See Attached Schedule</u>		30,888	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 124,370	\$ 6,104,201	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,309,841	\$ 8,315,019	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,400,035	\$ 926,573	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 4,709,876	\$ 9,241,592	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>901,634</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>901,634</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>361,753</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(113,352)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe) <b>Members' Contributions</b>	<b>250,000</b>	<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>498,401</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,400,035</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center# 0049940Report Period Beginning: 01/01/09Ending: 12/31/09

**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	\$ 5,362,760	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,362,760	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>	2,880	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 2,880	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 5,365,640	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,115,084	31
32	Health Care	1,835,290	32
33	General Administration	1,130,556	33
<b>B. Capital Expense</b>			
34	Ownership	762,203	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	51,254	35
36	Provider Participation Fee	109,500	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,003,887	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	361,753	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 361,753	43

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis 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:

**01/01/09**

Ending:

**12/31/09**

**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	2,037	2,118	\$ 81,452	\$ 38.46	1
2	Assistant Director of Nursing	979	1,257	39,588	31.49	2
3	Registered Nurses	1,420	1,455	44,042	30.27	3
4	Licensed Practical Nurses	22,006	22,702	635,080	27.97	4
5	CNAs & Orderlies	42,168	44,471	429,419	9.66	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	16,375	17,517	150,652	8.60	8
9	Activity Director					9
10	Activity Assistants	7,150	7,620	65,580	8.61	10
11	Social Service Workers	9,053	9,877	145,576	14.74	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	2,982	3,370	31,781	9.43	14
15	Cook Helpers/Assistants	14,367	15,546	153,929	9.90	15
16	Dishwashers					16
17	Maintenance Workers	7,327	7,577	155,369	20.51	17
18	Housekeepers	16,817	18,052	178,035	9.86	18
19	Laundry	5,865	6,282	52,947	8.43	19
20	Administrator	2,009	2,114	103,531	48.97	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,312	4,769	74,100	15.54	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	3,956	4,114	91,595	22.26	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	2,293	2,366	43,247	18.28	33
34	TOTAL (lines 1 - 33)	161,116	171,207	\$ 2,475,923 *	\$ 14.46	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	324	\$ 14,465	01-03	35
36	Medical Director	Monthly	3,000	09-03	36
37	Medical Records Consultant	4	180	10-03	37
38	Nurse Consultant	726	35,540	10-03	38
39	Pharmacist Consultant	Monthly	6,748	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	55	2,781	11-03	44
45	Social Service Consultant	401	22,845	12-03	45
46	Other(specify)				46
47	<u>Psychiatric Director</u>	Monthly	9,000	10-03	47
48					48
49	TOTAL (lines 35 - 48)	1,510	\$ 94,559		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: 01/01/09

Ending: 12/31/09

**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	\$ 103,531	Workers' Compensation Insurance	\$ 80,477	IDPH License Fee	\$ 950		
				Unemployment Compensation Insurance	37,472	Advertising: Employee Recruitment	7,276		
				FICA Taxes	186,079	Health Care Worker Background Check	2,975		
				Employee Health Insurance	33,896	(Indicate # of checks performed <u>297</u> )			
				Employee Meals	25,003	Patient Background Checks			
				Illinois Municipal Retirement Fund (IMRF)*		Licenses & Permits	1,553		
				Employee Benefits - Other	1,443	Dues & Subscriptions	9,480		
						Allocated from YAM Management	354		
						Allocated from YAM Consulting	2,686		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 103,531						
B. Administrative - Other									
Description			Amount						
Management Fees - David Berkowitz			\$ 35,000				Less: Public Relations Expense ( )		
Management Fees - Yosef Meystel			19,000				Non-allowable advertising ( )		
							Yellow page advertising ( )		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 54,000	TOTAL (agree to Schedule V, line 22, col.8)			\$ 364,370	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 25,274
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	
YAM Management	Bookkeeping		\$ 104,666				Out-of-State Travel	\$	
YAM Management	Accounting		23,000						
YAM Consulting	Data Processing		18,000				In-State Travel		
LTC Solutions	Computer Services		1,700						
Prospect Resources	Energy Consultant		1,500						
E-Health Data Solutions	Data Processing		4,901				Seminar Expense	7,293	
First Real Estate	Real Estate Appraisal		2,750				Alloc. From YAM Management	691	
Non Allowable Fees	Adjusted on p. 5A		3,650				Alloc. From YAM Consulting	925	
FR&R	Accounting		36,635						
Personnel Planners	Unemployment Consulting		3,479				Entertainment Expense	( )	
See Attached	Legal Fees		21,828				(agree to Sch. V, line 24, col. 8)		
See Supplemental Schedule			6,273				TOTAL	\$ 8,909	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 228,382	TOTAL			\$		

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

\*\*See instructions.

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

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	<b>TOTALS</b>		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center# 0049940

Report Period Beginning:

01/01/09

Ending:

12/31/09**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. ICLTC \$6,480
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 4,417 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- 
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 109,500  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 25,003 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14  
d. Have vehicle usage logs been maintained?  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use?  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.