

Facility Name & ID Number Riviera Care Center

0049940 Report Period Beginning: 01/01/13 Ending: 12/31/13

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 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF	69,940	71		70,011	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	69,940	71		70,011	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.91%

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 5/21/2008

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

YES Date 5/21/2008 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 45 and days of care provided 0

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Riviera Care Center

0049940

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	222,596	30,726	18,951	272,273		272,273	(3,967)	268,306		1
2	Food Purchase		303,863		303,863	(24,273)	279,591	(159)	279,431		2
3	Housekeeping	41,923	24,172		66,095		66,095		66,095		3
4	Laundry	34,248	30,851		65,099		65,099		65,099		4
5	Heat and Other Utilities			137,027	137,027		137,027	(2,925)	134,102		5
6	Maintenance	199,517	29,091	64,922	293,530		293,530	7,583	301,113		6
7	Other (specify):*							2,690	2,690		7
8	TOTAL General Services	498,284	418,703	220,900	1,137,887	(24,273)	1,113,615	3,222	1,116,836		8
	B. Health Care and Programs										
9	Medical Director			7,200	7,200		7,200		7,200		9
10	Nursing and Medical Records	1,587,643	56,796	61,224	1,705,663		1,705,663	16,785	1,722,448		10
10a	Therapy	396,097	275		396,372		396,372		396,372		10a
11	Activities	109,845	12,771	808	123,424		123,424		123,424		11
12	Social Services	127,383		5,399	132,782		132,782		132,782		12
13	CNA Training										13
14	Program Transportation			713	713		713	3,559	4,272		14
15	Other (specify):*							8,041	8,041		15
16	TOTAL Health Care and Programs	2,220,968	69,842	75,344	2,366,154		2,366,154	28,385	2,394,539		16
	C. General Administration										
17	Administrative	138,567		56,996	195,563		195,563	50,496	246,059		17
18	Directors Fees										18
19	Professional Services			314,447	314,447	(33,955)	280,492	(187,529)	92,964		19
20	Dues, Fees, Subscriptions & Promotions			70,234	70,234		70,234	(41,894)	28,340		20
21	Clerical & General Office Expenses	136,740		271,763	408,503		408,503	(98,696)	309,807		21
22	Employee Benefits & Payroll Taxes			708,489	708,489	24,273	732,762		732,762		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,295	7,295		7,295	1,196	8,491		24
25	Other Admin. Staff Transportation			11,180	11,180		11,180	6,700	17,880		25
26	Insurance-Prop.Liab.Malpractice			154,436	154,436		154,436	2,229	156,665		26
27	Other (specify):*							38,454	38,454		27
28	TOTAL General Administration	275,307		1,594,840	1,870,147	(9,682)	1,860,465	(229,044)	1,631,421		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,994,559	488,545	1,891,084	5,374,188	(33,955)	5,340,233	(197,437)	5,142,796		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 & ID Number

Riviera Care Center

#0049940

Report Period Beginning:

01/01/13

Ending:

12/31/13

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			103,592	103,592		103,592	175,314	278,906			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			59,332	59,332		59,332	463,508	522,840			32
33	Real Estate Taxes					33,955	33,955	564,547	598,502			33
34	Rent-Facility & Grounds			1,268,000	1,268,000		1,268,000	(1,268,000)				34
35	Rent-Equipment & Vehicles			18,653	18,653		18,653	5,773	24,426			35
36	Other (specify):*											36
37	TOTAL Ownership			1,449,577	1,449,577	33,955	1,483,532	(58,858)	1,424,674			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			428,879	428,879		428,879		428,879			42
43	Other (specify):*			408,461	408,461		408,461	(408,461)	(0)			43
44	TOTAL Special Cost Centers			837,340	837,340		837,340	(408,461)	428,879			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,994,559	488,545	4,178,001	7,661,105		7,661,105	(664,756)	6,996,349			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: 01/01/13

Ending: 12/31/13

VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(4,331)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(30,322)	30		9
10	Interest and Other Investment Income	(3,106)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3)	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	(6,025)	21		19
20	Contributions	(32,835)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(204,228)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(9,000)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(465,645)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (755,495)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	90,739		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 90,739		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (664,756)		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	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY					
48		49		50	51
					52

SEE ACCOUNTANTS' COMPILATION REPORT

Riviera Care Center

ID# 0049940

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Advertising/Marketing	\$ (47,905)	43	1
2	Promotional Products	(207)	43	2
3	Bank Charges	(4,161)	21	3
4	Bldg Co. - Accounting Fees	(1,575)	19	4
5	Bldg Co. - Amortization	(22,457)	36	5
6	Bldg Co. - Bank Charges	(191)	21	6
7	Bldg Co. - Bookkeeping Fee	(12,000)	19	7
8	Bldg Co. - Legal Fees	(200)	19	8
9	Bldg Co. - Licenses & Fees	(250)	20	9
10	Additional R&M	7,584	06	10
11	Capitalized R&M	(5,203)	06	11
12	Non Allowable Legal Fees	(7,216)	19	12
13	Jury Duty Income	(69)	21	13
14	Food Rebate	(156)	02	14
15	COPE Dues	(13,108)	20	15
16	Non Allowable Expense	(354,349)	43	16
17	Theft & Damage Loss	(160)	21	17
18	Medical Record Income	(300)	10	18
19	On the Job Training	(3,722)	21	19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	(465,645)	49

Riviera Care Center

ID# 0049940

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
50		\$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32

82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98	Total	0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Riviera Care Center# 0049940

Report Period Beginning:

01/01/13

Ending:

12/31/13

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				(3,967)								(3,967)	1
2	Food Purchase	(159)											(159)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(4,331)		1,406									(2,925)	5
6	Maintenance	2,381		2,466	2,736								7,583	6
7	Other (specify):*			210	2,480								2,690	7
8	TOTAL General Services	(2,109)		4,082	1,249								3,222	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(300)			17,085								16,785	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation				3,559								3,559	14
15	Other (specify):*				8,041								8,041	15
16	TOTAL Health Care and Programs	(300)			28,685								28,385	16
	C. General Administration													
17	Administrative			33,378	17,118								50,496	17
18	Directors Fees													18
19	Professional Services	(20,991)	13,775	(154,341)	(24,290)	417	(2,099)						(187,529)	19
20	Fees, Subscriptions & Promotions	(46,193)	250	936	3,090	23							(41,894)	20
21	Clerical & General Office Expenses	(227,556)	(1,005)	105,190	24,494	181							(98,696)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			387	809								1,196	24
25	Other Admin. Staff Transportation			3,599	3,101								6,700	25
26	Insurance-Prop.Liab.Malpractice			1,849	380								2,229	26
27	Other (specify):*			28,143	10,311								38,454	27
28	TOTAL General Administration	(294,740)	13,020	19,141	35,013	621	(2,099)						(229,044)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(297,149)	13,020	23,223	64,947	621	(2,099)						(197,437)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Riviera Care Center# 0049940

Report Period Beginning:

01/01/13

Ending:

12/31/13

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)	
	D. Ownership													
30	Depreciation	(30,322)	198,672	2,256		4,708							175,314	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(3,106)	460,350	1,859		4,405							463,508	32
33	Real Estate Taxes		558,990			5,557							564,547	33
34	Rent-Facility & Grounds		(1,256,000)	4,298		(16,298)							(1,268,000)	34
35	Rent-Equipment & Vehicles			2,426	3,347								5,773	35
36	Other (specify):*	(22,457)	22,457											36
37	TOTAL Ownership	(55,885)	(15,531)	10,839	3,347	(1,628)							(58,858)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(402,461)			(6,000)								(408,461)	43
44	TOTAL Special Cost Centers	(402,461)			(6,000)								(408,461)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(755,495)	(2,511)	34,062	62,294	(1,007)	(2,099)						(664,756)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 1,256,000	Riviera Realty, LLC	100.00%	\$	(1,256,000)	1
2	V	32 Interest	10,912	Riviera Realty, LLC	100.00%		(10,912)	2
3	V	21 Other Income	1,196	Riviera Realty, LLC	100.00%		(1,196)	3
4	V	19 Accounting Fees		Riviera Realty, LLC	100.00%	1,575	1,575	4
5	V	36 Amortization - Loan Fees		Riviera Realty, LLC	100.00%	22,457	22,457	5
6	V	21 Bank Charges		Riviera Realty, LLC	100.00%	191	191	6
7	V	19 Bookkeeping Fee		Riviera Realty, LLC	100.00%	12,000	12,000	7
8	V	30 Depreciation		Riviera Realty, LLC	100.00%	198,672	198,672	8
9	V	32 Interest		Riviera Realty, LLC	100.00%	471,262	471,262	9
10	V	19 Legal Fees		Riviera Realty, LLC	100.00%	200	200	10
11	V	20 Licenses & Fees		Riviera Realty, LLC	100.00%	250	250	11
12	V	33 Real Estate Taxes		Riviera Realty, LLC	100.00%	558,990	558,990	12
13	V							13
14	Total		\$ 1,268,108			\$ 1,265,597	\$ * (2,511)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	YAM MANAGEMENT, LLC	100.00%	\$ 1,406	\$	1,406	15
16	V	6 REPAIRS & MAINTENANCE		YAM MANAGEMENT, LLC	100.00%	2,466		2,466	16
17	V	7 EMP. BEN.-GEN. SERV.		YAM MANAGEMENT, LLC	100.00%	210		210	17
18	V	17 ADMINISTRATIVE		YAM MANAGEMENT, LLC	100.00%	33,378		33,378	18
19	V	19 PROFESSIONAL FEES		YAM MANAGEMENT, LLC	100.00%	6,026		6,026	19
20	V	20 FEES, SUBSCRIPTIONS		YAM MANAGEMENT, LLC	100.00%	936		936	20
21	V	21 CLERICAL & GENERAL		YAM MANAGEMENT, LLC	100.00%	105,190		105,190	21
22	V	24 SEMINARS		YAM MANAGEMENT, LLC	100.00%	387		387	22
23	V	25 AUTO AND TRAVEL		YAM MANAGEMENT, LLC	100.00%	3,599		3,599	23
24	V	26 INSURANCE		YAM MANAGEMENT, LLC	100.00%	1,849		1,849	24
25	V	27 EMP. BEN.-GEN. ADMIN.		YAM MANAGEMENT, LLC	100.00%	28,143		28,143	25
26	V	30 DEPRECIATION		YAM MANAGEMENT, LLC	100.00%	2,256		2,256	26
27	V	32 INTEREST		YAM MANAGEMENT, LLC	100.00%	1,859		1,859	27
28	V	33 REAL ESTATE TAX		YAM MANAGEMENT, LLC	100.00%				28
29	V	34 RENT		YAM MANAGEMENT, LLC	100.00%	16,298		16,298	29
30	V	35 AUTO RENTAL		YAM MANAGEMENT, LLC	100.00%	2,426		2,426	30
31	V								31
32	V								32
33	V								33
34	V								34
35	V	19 BOOKKEEPING FEES	124,367	YAM MANAGEMENT, LLC	100.00%			(124,367)	35
36	V	19 ACCOUNTING	36,000	YAM MANAGEMENT, LLC	100.00%			(36,000)	36
37	V	34 RENT	12,000	YAM MANAGEMENT, LLC	100.00%			(12,000)	37
38	V								38
39	Total		\$ 172,367			\$ 206,429	\$ *	34,062	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1		DIETARY			
			\$	YAM CONSULTING, LLC	100.00%	\$ 14,984	\$ 14,984
16	V	7		EMP. BEN. GEN. SERV.			
				YAM CONSULTING, LLC	100.00%	2,480	2,480
17	V	10		NURSING SALARY			
				YAM CONSULTING, LLC	100.00%	57,885	57,885
18	V	14		PROGRAM TRANSPORTATION			
				YAM CONSULTING, LLC	100.00%	3,559	3,559
19	V	15		EMP. BEN. HEALTHCARE			
				YAM CONSULTING, LLC	100.00%	8,041	8,041
20	V	17		ADMINISTRATIVE			
				YAM CONSULTING, LLC	100.00%	32,118	32,118
21	V	19		PROFESSIONAL FEES			
				YAM CONSULTING, LLC	100.00%	1,740	1,740
22	V	20		FEES, SUBSCRIPTIONS			
				YAM CONSULTING, LLC	100.00%	3,090	3,090
23	V	21		CLERICAL & GENERAL			
				YAM CONSULTING, LLC	100.00%	24,494	24,494
24	V	24		SEMINARS			
				YAM CONSULTING, LLC	100.00%	809	809
25	V	25		AUTO AND TRAVEL			
				YAM CONSULTING, LLC	100.00%	3,101	3,101
26	V	27		EMP. BEN.-GEN. ADMIN.			
				YAM CONSULTING, LLC	100.00%	10,311	10,311
27	V	26		INSURANCE			
				YAM CONSULTING, LLC	100.00%	380	380
28	V	35		AUTO RENTAL			
				YAM CONSULTING, LLC	100.00%	3,347	3,347
29	V	6		REPAIRS AND MAINTENANCE SALARY			
				YAM CONSULTING, LLC	100.00%	6,576	6,576
30	V						
31	V						
32	V	06	3,840	PAINTER	100.00%		(3,840)
33	V	01	18,951	DIETICIAN CONSULTING	100.00%		(18,951)
34	V	10	40,800	NURSE CONSULTING	100.00%		(40,800)
35	V	17	15,000	DIR. OF OPERATIONS CONSULT	100.00%		(15,000)
36	V	19	26,030	DATA PROCESSING FEES	100.00%		(26,030)
37	V	43	6,000	MARKETING	100.00%		(6,000)
38	V						
39	Total		\$ 110,621			\$ 172,915	\$ * 62,294

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19 PROFESSIONAL FEES	\$	8131 N. MONTICELLO, LLC	100.00%	\$ 417	\$	417	15
16	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		23		23	16
17	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC		181		181	17
18	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC		4,708		4,708	18
19	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC		4,405		4,405	19
20	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		5,557		5,557	20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V	34 RENT	16,298	8131 N. MONTICELLO, LLC				(16,298)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 16,298			\$ 15,291	\$ *	(1,007)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

0049940

Report Period Beginning: 01/01/13

Ending: 12/31/13

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Payroll Services	\$ 16,145	ProPay HR LLC	66.67%	\$ 14,046	\$ (2,099)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 16,145			\$ 14,046	\$ * (2,099)

* 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: 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	Total		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Riviera Care Center

0049940

Report Period Beginning:

01/01/13

Ending:

12/31/13

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	1219 LIMITED PARTNERSHIP	7.500%	BERKSHIRE NURSING & REHAB CENTER,LLC	FOREST PARK	RIVIERA REALTY, LLC	SKOKIE	BUILDING CO.	1
2	257 LIMITED PARTNERSHIP	7.500%	CONCORD NURSING AND REHABILITATION CENTER,LLC	OAK LAWN	YAM MANAGEMENT	SKOKIE	MANAGEMENT CO.	2
3	42170 LIMITED PARTNERSHIP	7.500%	DOLTON NURSING & REHAB,LLC	DOLTON	YAM CONSULTING	SKOKIE	CONSULTING CO.	3
4	CHRISTINA INOFRE	0.500%	EVANSTON NURSING & REHAB CENTER, LLC	EVANSTON	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDIN	4
5	417A, LLC	4.250%	EXCEPTIONAL CARE, LLC	BURBANK	PROPAY	EVANSTON	PAYROLL SERVICES	5
6	DAVID BERKOWITZ	20.500%	HIGHLAND PARK NURSING AND REHAB CENTER, LLC	HIGHWOOD	ROOSEVELT RISK MANAGEME	SKOKIE	CAPTIVE INSURANCE	6
7	DENNIS RUBEN	4.500%	INTERNATIONAL NURSING & REHAB CENTER,LLC	CHICAGO				7
8	GARY BIDER	1.750%	LITCHFIELD CARE CENTER,LLC	LITCHFIELD				8
9	ISADORE MEYSEL REVOCABLE TRUST	2.000%	NORTH CHURCH NURSING & REHAB,LLC	JACKSONVILLE				9
10	JOYCE RUBEN	4.500%	PLAZA NURSING AND REHAB CENTER,LLC	MIDLOTHIAN				10
11	ZALMEN STEIN	0.500%	PLUM GROVE NURSING AND REHAB,LLC	PALATINE				11
12	RACHEL CHAVIN	2.500%	SPRINGFIELD CARE CENTER,LLC	SPRINGFIELD				12
13	REBECCA LAFER	2.500%	THE ARBORS AT MICHIGAN CITY	MICHIGAN CITY, IN				13
14	SHELDON WROTSLAVSKTY	1.000%	THE COPPERAS HOLLOW	CALDWELL, TX				14
15	DECLARATION OF TRUST OF YOSEF MEYSEL	33.000%	ISLAND CITY REHAB CENTER	WILMINGTON				15
16			LINCOLN REHAB	DECATUR				16
17			RIVERWOOD REHAB	EAST MOLINE				17
18			RIVER CROSSING REHAB	GALESBURG				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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Riviera Care Center

0049940

Report Period Beginning:

01/01/13

Ending:

12/31/13

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center # 0049940 Report Period Beginning: 01/01/13 Ending: 12/31/13

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0.00%	See Attached	3.6	9.00%	Mgmt. Fees	\$ 18,271	17-3	1
2	David Berkowitz	Owner	Administrative	20.50%	See Attached	3.6	9.00%	Mgmt. Fees	23,725	17-3	2
3	Jay Meystel	Relative	Administrative	0.00%	See Attached	1.8	4.50%	Alloc. Salary	5,465	17-7	3
4	Joel Meystel	Relative	Administrative	0.00%	See Attached	1.8	9.00%	Alloc. Salary	2,244	17-7	4
5	Christina Inofre	Owner	Nursing	0.50%	See Attached	3.6	9.00%	Alloc. Salary	9,963	10-7	5
6	Cynthia Meystel	Relative	Clerical	0.00%	See Attached	0.3	9.09%	Alloc. Salary	1,646	21-7	6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts anticipated to be considered allowable by the IL. Dept. of HFS.										11
12											12
13	TOTAL								\$ 61,314		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: 01/01/13 Ending: 12/31/13

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

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

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:

01/01/13

Ending: 12/31/13

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

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

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	5	UTILITIES	AVAIL. BED DAYS	806,222	20	\$ 15,532	\$ 73,000	\$ 1,406	1	
2	6	REPAIRS & MAINTENANCE	AVAIL. BED DAYS	806,222	20	27,235	10,706	73,000	2,466	2
3	7	EMP. BEN.-GEN. SERV.	AVAIL. BED DAYS	806,222	20	2,325	73,000	210	3	
4	17	ADMINISTRATIVE	AVAIL. BED DAYS	806,222	20	368,628	368,628	73,000	33,378	4
5	19	PROFESSIONAL FEES	AVAIL. BED DAYS	806,222	20	66,554	73,000	6,026	5	
6	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	806,222	20	10,341	73,000	936	6	
7	21	CLERICAL & GENERAL	AVAIL. BED DAYS	806,222	20	1,161,730	1,062,779	73,000	105,190	7
8	24	SEMINARS	AVAIL. BED DAYS	806,222	20	4,271	73,000	387	8	
9	25	AUTO AND TRAVEL	AVAIL. BED DAYS	806,222	20	39,751	73,000	3,599	9	
10	26	INSURANCE	AVAIL. BED DAYS	806,222	20	20,417	73,000	1,849	10	
11	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	806,222	20	310,817	73,000	28,143	11	
12	30	DEPRECIATION	AVAIL. BED DAYS	806,222	20	24,916	73,000	2,256	12	
13	32	INTEREST	AVAIL. BED DAYS	806,222	20	20,530	73,000	1,859	13	
14	33	REAL ESTATE TAX	AVAIL. BED DAYS	806,222	20	-	73,000		14	
15	34	RENT	AVAIL. BED DAYS	806,222	20	180,000	73,000	16,298	15	
16	35	AUTO RENTAL	AVAIL. BED DAYS	806,222	20	26,797	73,000	2,426	16	
17									17	
18									18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 2,279,844	\$ 1,442,113	\$ 206,429	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

0049940

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

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

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	DIETARY	AVAIL. BED DAYS	806,222	20	\$ 165,484	\$ 152,992	73,000	\$ 14,984	1
2	7	EMP. BEN. GEN. SERV.	AVAIL. BED DAYS	806,222	20	27,395	73,000	73,000	2,480	2
3	10	NURSING SALARY	AVAIL. BED DAYS	806,222	20	639,288	639,288	73,000	57,885	3
4	14	PROGRAM TRANSPORTATION	AVAIL. BED DAYS	806,222	20	39,307	73,000	73,000	3,559	4
5	15	EMP. BEN. HEALTHCARE	AVAIL. BED DAYS	806,222	20	88,801	73,000	73,000	8,041	5
6	17	ADMINISTRATIVE	AVAIL. BED DAYS	806,222	20	354,711	354,711	73,000	32,118	6
7	19	PROFESSIONAL FEES	AVAIL. BED DAYS	806,222	20	19,212	73,000	73,000	1,740	7
8	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	806,222	20	34,122	73,000	73,000	3,090	8
9	21	CLERICAL & GENERAL	AVAIL. BED DAYS	806,222	20	270,517	258,772	73,000	24,494	9
10	24	SEMINARS	AVAIL. BED DAYS	806,222	20	8,935	73,000	73,000	809	10
11	25	AUTO AND TRAVEL	AVAIL. BED DAYS	806,222	20	34,250	73,000	73,000	3,101	11
12	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	806,222	20	113,873	73,000	73,000	10,311	12
13	26	INSURANCE	AVAIL. BED DAYS	806,222	20	4,192	73,000	73,000	380	13
14	35	AUTO RENTAL	AVAIL. BED DAYS	806,222	20	36,968	73,000	73,000	3,347	14
15	6	REPAIRS AND MAINTENANCE	AVAIL. BED DAYS	806,222	20	72,622	72,622	73,000	6,576	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,909,677	\$ 1,478,385		\$ 172,915	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

0049940

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

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

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	19	PROFESSIONAL FEES	AVAIL. BED DAYS	806,222	20	\$ 4,605	\$ 37,960	\$ 417	1
2	20	DUES & SUBSCRIPTIONS	AVAIL. BED DAYS	806,222	20	250	37,960	23	2
3	21	OFFICE EXPENSE	AVAIL. BED DAYS	806,222	20	2,000	37,960	181	3
4	30	DEPRECIATION	AVAIL. BED DAYS	806,222	20	51,991	37,960	4,708	4
5	32	INTEREST EXPENSE	AVAIL. BED DAYS	806,222	20	48,653	37,960	4,405	5
6	33	REAL ESTATE TAXES	AVAIL. BED DAYS	806,222	20	61,377	37,960	5,557	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					\$ 168,876	\$	\$ 15,291	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

0049940

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

Name of Related Organization ProPay HR LLC
 Street Address 2201 W. Main St.
 City / State / Zip Code Evanston, IL 60202
 Phone Number (847) 905-3268
 Fax Number ()

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	19	Payroll Services	Direct		\$	\$		\$ 14,046	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				\$	\$		\$ 14,046	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

0049940

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

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

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:

01/01/13

Ending: 12/31/13

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

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

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:

01/01/13

Ending: 12/31/13

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

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

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:

01/01/13

Ending: 12/31/13

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

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

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: 01/01/13 Ending: 12/31/13

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

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

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:

01/01/13

Ending:

12/31/13

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense	
		YES	NO				Original	Balance				
		A. Directly Facility Related										
Long-Term												
1	Lake Forest Bank		X	Mortgage Payable			\$	\$ 6,500,000			\$ 428,368	1
2	Note Payable Seller		X					27,777			4,417	2
3	Lake Forest Bank		X	Construction				1,100,000			38,477	3
4												4
5												5
Working Capital												
6	Highland Park Bank & Trust		X	Line of Credit				972,721			59,332	6
7												7
8												8
9	TOTAL Facility Related						\$	\$ 8,600,498			\$ 530,594	9
B. Non-Facility Related*												
10	Interest Income		X								(3,106)	10
11	Interest Income - Bldg Co.		X								(10,912)	11
12	Allocated YAM Management	X									1,859	12
13	See Supplemental Schedule										4,405	13
14	TOTAL Non-Facility Related						\$	\$			\$ (7,754)	14
15	TOTALS (line 9+line14)						\$	\$ 8,600,498			\$ 522,840	15

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

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

01/01/13

Ending:

12/31/13

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	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
	A. Directly Facility Related															
	Long-Term															
1							\$	\$			\$	1				
2												2				
3												3				
4												4				
5												5				
6												6				
7	TOTAL Long-Term											7				
	Working Capital															
8							\$	\$			\$	8				
9												9				
10												10				
11												11				
12												12				
13												13				
14	TOTAL Working Capital											14				
	B. Non-Facility Related*															
15	Allocated 8131 N. Monticello	X					\$	\$			\$ 4,405	15				
16												16				
17												17				
18												18				
19												19				
20	TOTAL Non-Facility Related										4,405	20				

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2012 report.		\$	468,000		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	516,547		2
3. Under or (over) accrual (line 2 minus line 1).		\$	48,547		3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	516,000		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	33,955		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ 99,487 For 2010 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	598,502		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2008	<u>353,752</u>	8	FOR BHF USE ONLY	
	2009	<u>368,883</u>	9	13	FROM R. E. TAX STATEMENT FOR 2012 \$ 13
	2010	<u>345,753</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2011	<u>465,829</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2012	<u>510,990</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
2013 Accrual = Monthly Accrual \$43,000 x 12					
Allocated from 8131 N. Monticello: \$5,557					

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Riviera Care Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049940

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2012 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2012.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>32-19-417-085-0000</u>	<u>Long Term Care Property</u>	\$ <u>814.77</u>	\$ <u>814.77</u>
2. <u>32-19-417-112-0000</u>	<u>Long Term Care Property</u>	\$ <u>502,726.17</u>	\$ <u>502,726.17</u>
3. <u>32-19-417-018-0000</u>	<u>Long Term Care Property</u>	\$ <u>725.48</u>	\$ <u>725.48</u>
4. <u>32-19-417-098-0000</u>	<u>Long Term Care Property</u>	\$ <u>205.83</u>	\$ <u>205.83</u>
5. <u>32-19-417-101-0000</u>	<u>Long Term Care Property</u>	\$ <u>963.29</u>	\$ <u>963.29</u>
6. <u>32-19-417-102-0000</u>	<u>Long Term Care Property</u>	\$ <u>963.29</u>	\$ <u>963.29</u>
7. <u>32-19-417-103-0000</u>	<u>Long Term Care Property</u>	\$ <u>963.29</u>	\$ <u>963.29</u>
8. <u>32-19-417-104-0000</u>	<u>Long Term Care Property</u>	\$ <u>963.29</u>	\$ <u>963.29</u>
9. <u>32-19-417-105-0000</u>	<u>Long Term Care Property</u>	\$ <u>433.85</u>	\$ <u>433.85</u>
10. <u>See Attached</u>		\$ <u>72,296.79</u>	\$ <u>7,788.02</u>
TOTALS		\$ <u><u>581,056.05</u></u>	\$ <u><u>516,547.28</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

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

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Riviera Care Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049940

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>32-19-417-049-0000</u>	<u>Long Term Care Property</u>	\$ <u>433.85</u>	\$ <u>433.85</u>
2.	<u>32-19-417-052-0000</u>	<u>Long Term Care Property</u>	\$ <u>433.85</u>	\$ <u>433.85</u>
3.	<u>32-19-417-053-0000</u>	<u>Long Term Care Property</u>	\$ <u>433.85</u>	\$ <u>433.85</u>

Facility Name & ID Number Riviera Care Center

0049940 Report Period Beginning:

01/01/13 Ending:

12/31/13

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).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
 If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
 3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

	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>Allocated from 8131 N. Monticello</u>			<u>8,059</u>	<u>2</u>
3	TOTALS	72,000		\$ 248,059	3

SEE ACCOUNTANTS' COMPILATION REPORT

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

0049940

Report Period Beginning:

01/01/13

Ending:

12/31/13

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	200		2008	1967	\$ 3,912,270	\$ 198,672	40	\$ 97,807	\$ (100,865)	\$ 554,240	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		2008		10,546		20	527	527	2,742	9
10	Various		2009		327,581		20	21,285	21,285	101,702	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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
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		1,105,185			55,259	55,259	293,405	67
68		100,742		5,152	3,696	(1,456)	11,944	68
69				103,592		(103,592)		69
70		\$ 5,456,324	\$ 307,416		\$ 178,575	\$ (128,841)	\$ 964,033	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:

01/01/13

Ending:

12/31/13

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,456,324	\$ 307,416		\$ 178,575	\$ (128,841)	\$ 964,033	1
2	Replace 1" Water Main With 2" Meter To Solve Low Pressure Issu	2010	3,035		20	304	304	1,214	2
3	Electrical - Emergency Repair	2010	7,111		20	711	711	2,844	3
4	Room 133 Bathroom-Paint, Install Light Fixtures, Replace Tile, Tu	2010	3,230		20	323	323	1,238	4
5	Room 144, 146 Bathroom-Paint, Install Light Fixtures, Replace Til	2010	3,730		20	373	373	1,430	5
6	Cameras & Wiring For Security System	2010	9,265		20	1,853	1,853	7,103	6
7	Fence	2010	4,750		20	317	317	1,108	7
8	Kitchen & Bath Flooring, Hardware, Plumbing	2010	2,733		20	273	273	957	8
9	Resident Bath-Tile, Toilet, Sink, Vanity, Mirror, Paint, Plumbing	2010	3,230		20	323	323	1,131	9
10	Resident Bath-Tile, Toilet, Sink, Vanity, Mirror, Paint, Plumbing	2010	3,230		20	323	323	1,131	10
11	Employee Bath-Tile, Toilet, Vanity, Mirror, Paint, Plumbing	2010	3,000		20	300	300	1,025	11
12	Resident Bath-Tile, Toilet, Sink, Tub, Vanity, Mirror, Paint, Plumb	2010	3,730		20	373	373	1,274	12
13	Back Up Pump	2010	4,048		20	405	405	1,349	13
14	Resident Bath-Floor & Wall Tile, Toilet, Sink, Tub, Vanity, Mirror	2010	3,530		20	353	353	1,177	14
15	Resident Bath-Tile, Toilet, Sink, Tub, Vanity, Mirror, Paint, Plum	2010	3,730		20	373	373	1,243	15
16	Resident Bath-Tile, Toilet, Sink, Vanity, Mirror, Paint, Plumbing	2010	3,230		20	323	323	1,077	16
17	Resident Bath-Tile, Toilet, Sink, Vanity, Mirror, Paint, Plumbing	2010	3,230		20	323	323	1,077	17
18	Flooring	2010	23,125		20	2,313	2,313	7,516	18
19	Sink	2010	2,845		20	569	569	1,849	19
20	Kitchen & Bath Plumbing, Hardware, Electrical & Lighting Mater	2010	2,976		20	298	298	942	20
21	Locks & Keys For Storeroom & Entrances	2010	3,076		20	154	154	602	21
22	Flooring, Hardware	2010	3,882		20	194	194	760	22
23	Electrical, Lighting, Lumber, Paint, Plumbing, Hardware, Floorin	2010	5,801		20	290	290	894	23
24	50 Stainless Steel Sider Rail Covers	2011	2,725		20	136	136	295	24
25	Flooring - Remove Existing And Install New Cove Base, Tiles, Red	2011	26,048		20	1,302	1,302	3,907	25
26	Electric For Actuator	2011	4,475		20	224	224	597	26
27	Replace Concrete Driveway, Retaining Wall	2011	16,550		20	828	828	2,138	27
28	2 Annunciators	2012	3,815		20	381	381	731	28
29	Fire Protection	2012	4,530		20	453	453	868	29
30	Floor Drain & Hydro Jet Drain	2012	5,275		20	528	528	1,011	30
31	Kitchen A/C System	2012	13,900		20	1,390	1,390	2,317	31
32	Pro-Wiring & Wire Molds	2012	6,660		20	666	666	777	32
33	New Pipe And Fittings	2012	4,195		20	419	419	489	33
34	TOTAL (lines 1 thru 33)		\$ 5,651,015	\$ 307,416		\$ 195,968	\$ (111,448)	\$ 1,016,105	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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 5,651,015	\$ 307,416		\$ 195,968	\$ (111,448)	\$ 1,016,105	1
2	Aluminum & Glass Doors	2012	4,280		20	214	214	285	2
3	Hvac System - Hallway Ac & Heating System	2013	44,850		20	2,243	2,243	2,243	3
4	Cable Wiring	2013	10,914		20	2,183	2,183	2,183	4
5	Window Treatments - Resident Rooms	2013	9,669		20	1,773	1,773	1,773	5
6	Water Heater	2013	8,131		20	136	136	136	6
7	Frozen Pipe Repair	2013	2,665		20	133	133	133	7
8	Offices A/C Repair	2013	2,537		20	127	127	127	8
9	Kitchenette Cabinets And Related Fixtures - Activity Rm, Beauty I	2013	18,322		20	916	916	916	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,752,384	\$ 307,416		\$ 203,692	\$ (103,724)	\$ 1,023,900	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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1		\$ 5,752,384	\$ 307,416		\$ 203,692	\$ (103,724)	\$ 1,023,900		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	TOTAL (lines 1 thru 33)	\$ 5,752,384	\$ 307,416		\$ 203,692	\$ (103,724)	\$ 1,023,900		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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1		\$ 5,752,384	\$ 307,416		\$ 203,692	\$ (103,724)	\$ 1,023,900		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	TOTAL (lines 1 thru 33)	\$ 5,752,384	\$ 307,416		\$ 203,692	\$ (103,724)	\$ 1,023,900		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:

01/01/13

Ending:

12/31/13

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Building Company Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9	NURSE CALL SYSTEM	2008	18,272		20	914	914	5,482	9
10	CEILING TILES	2008	33,092		20	1,655	1,655	9,928	10
11	LIGHT FIXTURES	2008	20,266		20	1,013	1,013	6,080	11
12	WROUGHT IRON RAILINGS	2008	6,398		20	320	320	1,919	12
13	FIRE DAMPERS	2008	2,815		20	141	141	845	13
14	SECURITY CAMERA SYSTEM	2008	12,685		20	634	634	3,806	14
15	ELECTRIC LOCKS, SWITCHES	2008	5,961		20	298	298	1,788	15
16	ROOFING	2008	117,096		20	5,855	5,855	35,129	16
17	ELECTRICAL	2008	5,068		20	253	253	1,520	17
18	EXHAUST FAN SYSTEM/FIRE DAMPER	2008	16,200		20	810	810	4,860	18
19	REHAB MASTER BATH	2008	19,560		20	978	978	5,868	19
20	DOOR & FRAME	2008	3,096		20	155	155	929	20
21	EJECTOR PUMP	2008	7,629		20	381	381	2,289	21
22	SIDEWALKS	2008	12,420		20	621	621	3,726	22
23	ROOFING	2008	114,800		20	5,740	5,740	34,440	23
24	DOORS & FRAMES	2008	14,980		20	749	749	4,494	24
25	REBUILD WALL	2008	3,300		20	165	165	990	25
26	REHAB MASTER BATH	2008	10,644		20	532	532	3,193	26
27	WINDOWS	2008	18,972		20	949	949	5,692	27
28	FIRE SPRINKLER SYSTEM	2009	58,790		20	2,940	2,940	14,698	28
29	PUMP-HYDRO PNEUMATIC TANK	2009	14,759		20	738	738	3,690	29
30	WATER MAIN	2009	21,100		20	1,055	1,055	5,275	30
31	SHOWER ROOMS #2 AND #3-Walls, Tiles, Electrical, Paint	2009	11,602		20	580	580	2,901	31
32	RENOVATE ROOMS-Ceiling, Paint, Flooring/Tiles, Electrical	2009	73,641		20	3,682	3,682	18,410	32
33	REBUILD DINING ROOM WALLS	2009	3,558		20	178	178	890	33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Building Company Information Continued		\$	\$		\$	\$	\$	1
2	EMERGENCY GENERATOR	2009	69,472		20	3,474	3,474	17,368	2
3	REBUILD DINING ROOM WALLS	2009	3,558		20	178	178	890	3
4	SUPPLY/INSTALL COOLER/FREEZER	2009	23,450		20	1,173	1,173	5,863	4
5	PTAC's	2009	48,580		20	2,429	2,429	12,145	5
6	ENTRANCE DOOR LOCKS	2009	5,891		20	295	295	1,473	6
7	SLEEVES FOR PTAC	2009	4,724		20	236	236	1,181	7
8	INSTALL ROOM PTAC'S	2009	30,000		20	1,500	1,500	7,500	8
9	CURTAIN WALL REPLACEMENT	2009	27,200		20	1,360	1,360	6,800	9
10	WINDOW REPLACEMENT	2009	23,975		20	1,199	1,199	5,994	10
11	GENERATOR INSTALL	2009	4,952		20	248	248	1,238	11
12	INSTALL HOT WATER RECIRC. SYSTEM	2009	5,500		20	275	275	1,375	12
13	SUPPLY/INSTALL WATER HEATER	2009	8,920		20	446	446	2,230	13
14	DESIGN FIRE PROTECTION SYSTEM	2009	12,000		20	600	600	3,000	14
15	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	646	15
16	FIRE SPRINKLER SYSTEM	2009	109,181		20	5,459	5,459	27,295	16
17	ALARM SYSTEM	2010	62,230		20	3,112	3,112	12,446	17
18	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	646	18
19	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,730		20	187	187	746	19
20	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	646	20
21	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	646	21
22	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	646	22
23	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,730		20	187	187	746	23
24	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	646	24
25	BATHROOM-TILE, FIXTURES, MIRROR, PAINTING & PLUM	2010	3,230		20	162	162	646	25
26	ALARM SYSTEM	2010	8,778		20	439	439	1,756	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		\$ 1,105,185	\$		\$ 55,259	\$ 55,259	\$ 293,405	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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 8131 N. Monticello	2010	62,615	1,862		1,606	(256)	5,552	3
4									4
5									5
6									6
7									7
8	Leasehold Information								8
9	Allocated from 8131 N. Monticello	2010	28,048	2,805	20	1,402	(1,403)	4,962	9
10	Allocated from 8131 N. Monticello	2013	4,879	41	20	244	203	244	10
11									11
12	Allocated from YAM Management	2010	2,983	298	20	298		976	12
13	Allocated from YAM Management	2012	1,883	126	20	126		190	13
14	Allocated from YAM Management	2013	334	20	20	20		20	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

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$	\$		\$	\$	\$	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		\$ 100,742	\$ 5,152		\$ 3,696	\$ (1,456)	\$ 11,944	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 558,202	\$ 946	\$ 66,806	\$ 65,860	10	\$ 363,324	71
72	Current Year Purchases	25,616	210	1,447	1,237	10	1,447	72
73	Fully Depreciated Assets	44,459				10	44,459	73
74								74
75	TOTALS	\$ 628,277	\$ 1,156	\$ 68,253	\$ 67,097		\$ 409,231	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		CHRYSLER VAN	2009	\$ 10,320	\$	\$ 1,705	\$ 1,705	5	\$ 10,107	76
77		09' GMAC SAVANA	2009	37,763		4,600	4,600	5	24,537	77
78		Allocated from YAM Managemen	2013	3,079	656	656		5	1,547	78
79										79
80	TOTALS			\$ 51,162	\$ 656	\$ 6,961	\$ 6,305		\$ 36,191	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)	\$ 6,679,882	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 309,228	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 278,906	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (30,322)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,469,322	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

0049940

Report Period Beginning: 01/01/13

Ending: 12/31/13

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

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. _____ /2014 \$ _____

13. _____ /2015 \$ _____

14. _____ /2016 \$ _____

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: \$ 11,558 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Acura	\$ 645.00	\$ 7,095	17
18	Allocated from YAM Management			2,426	18
19	Allocated from YAM Consulting			3,347	19
20					20
21	TOTAL		\$ 645.00	\$ 12,868	21

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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?</p> <p><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. CLASSROOM PORTION:</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. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
 - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)		Total Units (Column 2 + 4)		Total Cost (Col. 3 + 5 + 6)					
			Units of Service	Cost	Units	Cost										
1	Licensed Occupational Therapist		hrs	\$		\$		\$								1
2	Licensed Speech and Language Development Therapist	N/A	hrs													2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist		hrs													4
5	Physician Care		visits													5
6	Dental Care		visits													6
7	Work Related Program		hrs													7
8	Habilitation		hrs													8
9	Pharmacy		# of prescripts													9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify):															12
13	Other (specify): See Supplemental															13
14	TOTAL			\$		\$		\$								14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center# 0049940Report Period Beginning: 01/01/13

Ending:

12/31/13

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 86,586	\$ 86,586	1
2	Cash-Patient Deposits	132,873	132,873	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,497,975	1,497,975	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	98,303	98,303	6
7	Other Prepaid Expenses	4,476	4,476	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	7,731	1,563,541	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,827,944	\$ 3,383,754	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		813,733	13
14	Buildings, at Historical Cost		2,124,302	14
15	Leasehold Improvements, at Historical Cost	444,069	1,712,169	15
16	Equipment, at Historical Cost	492,531	817,844	16
17	Accumulated Depreciation (book methods)	(387,995)	(1,383,123)	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>	3,672,653	3,922,718	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,221,258	\$ 8,007,643	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,049,202	\$ 11,391,397	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 312,032	\$ 322,034	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	136,466	136,466	28
29	Short-Term Notes Payable	972,721	972,721	29
30	Accrued Salaries Payable	191,380	191,380	30
31	Accrued Taxes Payable (excluding real estate taxes)	15,984	15,984	31
32	Accrued Real Estate Taxes(Sch.IX-B)		516,000	32
33	Accrued Interest Payable	4,844	44,673	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,633,427	\$ 2,199,258	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		7,627,777	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	2,261,998	9,000	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,261,998	\$ 7,636,777	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,895,425	\$ 9,836,035	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,153,777	\$ 1,555,362	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,049,202	\$ 11,391,397	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,051,094	1
2	Restatements (describe):		2
3	Rounding	2	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,051,096	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	802,098	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(699,417)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 102,681	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,153,777	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 9,845,563	1
2	Discounts and Allowances for all Levels	(1,489,200)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,356,363	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	3,106	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,106	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	103,734	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 103,734	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,463,203	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,137,887	31
32	Health Care	2,366,154	32
33	General Administration	1,870,147	33
B. Capital Expense			
34	Ownership	1,449,577	34
C. Ancillary Expense			
35	Special Cost Centers	408,461	35
36	Provider Participation Fee	428,879	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,661,105	40
41	Income before Income Taxes (line 30 minus line 40)**	802,098	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 802,098	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 8,345,441	44
45	Private Pay - Net Inpatient Revenue	10,922	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 8,356,363	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? **Not Complete** If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center

0049940

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,760	1,974	\$ 84,842	\$ 42.98	1
2	Assistant Director of Nursing	1,936	2,682	89,156	33.24	2
3	Registered Nurses	10,095	11,428	327,194	28.63	3
4	Licensed Practical Nurses	19,573	20,533	534,449	26.03	4
5	CNAs & Orderlies	47,453	51,212	522,718	10.21	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	30,871	32,475	396,097	12.20	8
9	Activity Director	1,976	2,080	35,200	16.92	9
10	Activity Assistants	7,605	7,979	74,645	9.36	10
11	Social Service Workers	3,912	4,160	127,383	30.62	11
12	Dietician					12
13	Food Service Supervisor	1,952	2,080	40,661	19.55	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,514	17,545	181,935	10.37	15
16	Dishwashers					16
17	Maintenance Workers	18,880	19,847	199,517	10.05	17
18	Housekeepers	2,295	2,375	41,923	17.65	18
19	Laundry	3,451	3,671	34,248	9.33	19
20	Administrator	2,016	2,240	138,567	61.86	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,994	6,519	136,740	20.98	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,932	2,116	29,284	13.84	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	178,215	190,916	\$ 2,994,559 *	\$ 15.69	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	345	\$ 18,951	01-03	35
36	Medical Director	Monthly	7,200	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	68 Days	40,800	10-03	38
39	Pharmacist Consultant	Monthly	8,424	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	13	808	11-03	44
45	Social Service Consultant	Monthly	5,399	12-03	45
46	Other(specify)				46
47					47
48	Psychiatric MD	Monthly	12,000	10-03	48
49	TOTAL (lines 35 - 48)	358	\$ 93,582		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: 01/01/13

Ending: 12/31/13

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Heather Bassett	Administrator	0	\$ 138,567	Workers' Compensation Insurance	\$ 315,299	IDPH License Fee	\$	
				Unemployment Compensation Insurance	123,660	Advertising: Employee Recruitment	2,724	
				FICA Taxes	223,632	Health Care Worker Background Check		
				Employee Health Insurance	42,682	(Indicate # of checks performed <u>402</u>)	4,015	
				Employee Meals	24,273	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Licenses & Permits	505	
				401K Expense	2,299	Dues & Subscriptions	17,047	
				Other Employee Benefits	917	Allocated from YAM Management	936	
						Allocated from Yam Consulting	3,090	
						See Supplemental Schedule	23	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 138,567	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 732,762		\$ 28,340		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description	Amount			Description	Line #	Amount	Description	Amount
Management Fees - Yosef Meystel	\$ 18,271						Out-of-State Travel	\$
Management Fees - David Berkowitz	23,725							
Administrative Consultant - YAM Consulting	15,000						In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 56,996	TOTAL		\$	Seminar Expense	7,295
							Allocated from YAM Management	387
							Allocated from Yam Consulting	809
							Entertainment Expense	()
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$ 8,491
C. Professional Services								
Vendor/Payee	Type	Amount						
Frost, Ruttenberg & Rothblatt	Accounting	\$ 17,950						
YAM Management	Accounting	36,000						
YAM Management	Bookkeeping	124,367						
YAM Consulting	Data Processing	26,030						
Pro Payroll Solutions, LLC	Payroll Processing	16,145						
See Attached	Legal Fees	25,286						
Galaxy Hosted Software	Clinical Software	12,488						
National Datacare Corporation	Financial Software	4,555						
American Data	Data Processing	6,734						
E-Health Data	MDS Software	955						
Wescom	E.H.R. Software	3,826						
See Supplemental Schedule		40,110						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 314,447					

* 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	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Riviera Care Center# 0049940

Report Period Beginning:

01/01/13

Ending:

12/31/13**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: \$26,750
- (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. \$ 397 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 NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 428,879
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.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 24,273 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out 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.