

Facility Name & ID Number Riverwood Rehab, Llc

0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>72</u>	Skilled (SNF)	<u>72</u>	<u>26,280</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>48</u>	Intermediate (ICF)	<u>48</u>	<u>17,520</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>120</u>	TOTALS	<u>120</u>	<u>43,800</u>	7

B. Census-For the entire report period.

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

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

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO

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 5/1/2013

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

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

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number

Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

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

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

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

Facility Name & ID Number

Riverwood Rehab, Llc

#0052324

Report Period Beginning:

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

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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

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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	(9,811)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(19,127)	30		9
10	Interest and Other Investment Income	(141)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(157)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(6,898)	21		18
19	Entertainment	(1,881)	21		19
20	Contributions	(35,749)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(287,856)	21		24
25	Fund Raising, Advertising and Promotional	(24,098)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(89,975)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (475,694)		\$	30

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)	(319,005)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (319,005)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (794,699)		37

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

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

		1	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	
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Riverwood Rehab, Llc

ID# 0052324

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Bank Charges	\$ (14,119)	21	1
2	Theft and Damage Loss	(1,574)	21	2
3	Amortization	(21,417)	36	3
4	Non-Allowable Legal	(506)	19	4
5	Non-Allowable Professional Fees	(3,000)	43	5
6	PAC Dues	(7,893)	20	6
7	Building Co - Amortization	(9,640)	36	7
8	Building Co - Bank Charges	(2,225)	21	8
9	Capitalized R&M	(2,815)	06	9
10	Additional R&M	5,214	06	10
11	Non-Allowable Rent	(32,000)	34	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(89,975)		49

Riverwood Rehab, Llc

ID# 0052324

Report Period Beginning: 01/01/15

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Riverwood Rehab, Llc# 0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

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

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(19,127)	72,227	586	66		2,189						55,940	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(141)	70,138	4,321	19		1,678						76,015	32
33	Real Estate Taxes		51,761				2,144						53,905	33
34	Rent-Facility & Grounds	(32,000)	(294,760)	305			(11,714)						(338,169)	34
35	Rent-Equipment & Vehicles			2,976	476	346	617						4,415	35
36	Other (specify):*	(31,057)	9,640										(21,417)	36
37	TOTAL Ownership	(82,325)	(90,994)	8,188	561	346	(5,087)						(169,311)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(27,098)											(27,098)	43
44	TOTAL Special Cost Centers	(27,098)											(27,098)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(475,694)	(88,769)	(223,582)	12,900	(13,389)	(2,431)	(3,734)					(794,699)	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 Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

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

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

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	<u>1</u> <u>DIETARY</u>	\$	<u>APERION CONSULTING</u>	100.00%	\$ 8,122	\$	8,122	15
16	V	<u>5</u> <u>UTILITIES</u>		<u>APERION CONSULTING</u>	100.00%				16
17	V	<u>6</u> <u>REPAIRS & MAINTENANCE</u>		<u>APERION CONSULTING</u>	100.00%	5,307		5,307	17
18	V	<u>7</u> <u>EMP. BEN.-GEN. SERV. & DIETARY</u>		<u>APERION CONSULTING</u>	100.00%	1,749		1,749	18
19	V	<u>10</u> <u>SALARY NURSE</u>		<u>APERION CONSULTING</u>	100.00%	33,749		33,749	19
20	V	<u>15</u> <u>PAYROLL TAXES/GROUP INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%	4,413		4,413	20
21	V	<u>17</u> <u>ADMINISTRATIVE</u>		<u>APERION CONSULTING</u>	100.00%				21
22	V	<u>19</u> <u>PROFESSIONAL FEES</u>		<u>APERION CONSULTING</u>	100.00%	792		792	22
23	V	<u>20</u> <u>FEES, SUBSCRIPTIONS</u>		<u>APERION CONSULTING</u>	100.00%	1,357		1,357	23
24	V	<u>21</u> <u>CLERICAL & GENERAL</u>		<u>APERION CONSULTING</u>	100.00%	1,425		1,425	24
25	V	<u>24</u> <u>SEMINARS</u>		<u>APERION CONSULTING</u>	100.00%	276		276	25
26	V	<u>25</u> <u>AUTO AND TRAVEL</u>		<u>APERION CONSULTING</u>	100.00%	3,172		3,172	26
27	V	<u>26</u> <u>INSURANCE</u>		<u>APERION CONSULTING</u>	100.00%				27
28	V	<u>27</u> <u>EMP. BEN.-GEN. ADMIN.</u>		<u>APERION CONSULTING</u>	100.00%	127		127	28
29	V	<u>30</u> <u>DEPRECIATION</u>		<u>APERION CONSULTING</u>	100.00%	66		66	29
30	V	<u>32</u> <u>INTEREST</u>		<u>APERION CONSULTING</u>	100.00%	19		19	30
31	V	<u>33</u> <u>REAL ESTATE TAX</u>		<u>APERION CONSULTING</u>	100.00%				31
32	V	<u>34</u> <u>RENT</u>		<u>APERION CONSULTING</u>	100.00%				32
33	V	<u>35</u> <u>AUTO LEASE</u>		<u>APERION CONSULTING</u>	100.00%	476		476	33
34	V	<u>10</u> <u>CONSULTING</u>	44,400	<u>APERION CONSULTING</u>	100.00%			(44,400)	34
35	V	<u>01</u> <u>DIETICIAN</u>		<u>APERION CONSULTING</u>	100.00%				35
36	V	<u>06</u> <u>PAINTER</u>		<u>APERION CONSULTING</u>	100.00%				36
37	V	<u>06</u> <u>PROJECT MANAGER</u>	3,750	<u>APERION CONSULTING</u>	100.00%			(3,750)	37
38	V								38
39	Total		\$ 48,150			\$ 61,050	\$ *	12,900	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 REPAIRS & MAINTENANCE		APERION FINANCIAL	100.00%	17	\$	17	15
16	V	17 ADMINISTRATIVE		APERION FINANCIAL	100.00%	3,080		3,080	16
17	V	19 PROFESSIONAL FEES		APERION FINANCIAL	100.00%	877		877	17
18	V	20 FEES, SUBSCRIPTIONS		APERION FINANCIAL	100.00%	52		52	18
19	V	21 CLERICAL & GENERAL		APERION FINANCIAL	100.00%	54,049		54,049	19
20	V	24 SEMINARS		APERION FINANCIAL	100.00%	101		101	20
21	V	25 AUTO AND TRAVEL		APERION FINANCIAL	100.00%	735		735	21
22	V	26 INSURANCE		APERION FINANCIAL	100.00%	7,676		7,676	22
23	V	35 EQUIPMENT RENTAL		APERION FINANCIAL	100.00%	346		346	23
24	V	19 HOME OFFICE EXPENSE	80,323	APERION FINANCIAL	100.00%			(80,323)	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 80,323			\$ 66,934	\$ *	(13,389)	39

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

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	\$	8131 N. MONTICELLO, LLC	100.00%	\$ 551	\$	551	15
16	V	6 REPAIRS & MAINTENANCE		8131 N. MONTICELLO, LLC	100.00%	815		815	16
17	V	19 PROFESSIONAL FEES		8131 N. MONTICELLO, LLC	100.00%	186		186	17
18	V	20 DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC	100.00%	12		12	18
19	V	21 OFFICE EXPENSE		8131 N. MONTICELLO, LLC	100.00%	1,092		1,092	19
20	V	30 DEPRECIATION		8131 N. MONTICELLO, LLC	100.00%	2,189		2,189	20
21	V	32 INTEREST EXPENSE		8131 N. MONTICELLO, LLC	100.00%	1,678		1,678	21
22	V	34 RENT		8131 N. MONTICELLO, LLC	100.00%	591		591	22
23	V	35 EQUIPMENT RENTAL		8131 N. MONTICELLO, LLC	100.00%	617		617	23
24	V	33 REAL ESTATE TAXES		8131 N. MONTICELLO, LLC	100.00%	2,144		2,144	24
25	V								25
26	V	34 RENT	12,000	8131 N. MONTICELLO, LLC	100.00%			(12,000)	26
27	V	34 RENT	305	8131 N. MONTICELLO, LLC	100.00%			(305)	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 12,305			\$ 9,874	\$ *	(2,431)	39

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

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	\$ 14,360	PROPAY HR LLC	24.00%	\$ 10,626	\$ (3,734)
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		\$ 14,360			\$ 10,626	\$ * (3,734)

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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.

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.

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.

VII. RELATED PARTIES

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

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

Facility Name & ID Number

Riverwood Rehab, Llc

#

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

VII. RELATED PARTIES (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	See Attached	1.50	3.75%	Alloc. Salary	\$ 7,577	17-7	1	
2	Jay Meystel	Relative	Administrative	0	See Attached	0.80	2.00%	Alloc. Salary	1,174	17-7	2	
3	Joel Meystel	Relative	Administrative	0	See Attached	0.80	4.00%	Alloc. Salary	2,218	17-7	3	
4	Cynthia Meystel	Relative	Clerical	0	See Attached	0.10	3.03%	Alloc. Salary	894	21-7	4	
5	Shimon Meystel	Relative	Clerical	0	See Attached	1.50	3.75%	Alloc. Salary	160	21-7	5	
6	David Berkowitz	Relative	Administrative	0	See Attached	1.50	3.75%	Alloc. Salary	7,577	17-7	6	
7	Michael Rosen	Shareholder	Administrative	55.00%	See Attached	1.50	3.75%	Alloc. Fee	7,577	17-7	7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 27,177		13	

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	457	35,045	17	1
2	17	ADMINISTRATIVE	ACTUAL CENSUS	925,063	39	81,303	35,045	3,080	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	23,144	35,045	877	3
4	20	FEES, SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	1,382	35,045	52	4
5	21	CLERICAL & GENERAL	ACTUAL CENSUS	925,063	39	1,426,697	35,045	54,049	5
6	24	SEMINARS	ACTUAL CENSUS	925,063	39	2,672	35,045	101	6
7	25	AUTO AND TRAVEL	ACTUAL CENSUS	925,063	39	19,412	35,045	735	7
8	26	INSURANCE	ACTUAL CENSUS	925,063	39	202,628	35,045	7,676	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	9,143	35,045	346	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,766,837	\$ 1,464,878	\$ 66,934	25

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	ACTUAL CENSUS	925,063	39	\$ 14,551	\$ 35,045	\$ 551	1
2	6	REPAIRS & MAINTENANCE	ACTUAL CENSUS	925,063	39	21,508	35,045	815	2
3	19	PROFESSIONAL FEES	ACTUAL CENSUS	925,063	39	4,910	35,045	186	3
4	20	DUES & SUBSCRIPTIONS	ACTUAL CENSUS	925,063	39	320	35,045	12	4
5	21	OFFICE EXPENSE	ACTUAL CENSUS	925,063	39	28,813	35,045	1,092	5
6	30	DEPRECIATION	ACTUAL CENSUS	925,063	39	57,774	35,045	2,189	6
7	32	INTEREST EXPENSE	ACTUAL CENSUS	925,063	39	44,281	35,045	1,678	7
8	34	RENT	ACTUAL CENSUS	925,063	39	15,600	35,045	591	8
9	35	EQUIPMENT RENTAL	ACTUAL CENSUS	925,063	39	16,285	35,045	617	9
10	33	REAL ESTATE TAXES	ACTUAL CENSUS	925,063	39	56,595	35,045	2,144	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 260,637	\$	\$ 9,874	25

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

ProPay HR LLC

Street Address

2201 W. MAIN ST

City / State / Zip Code

EVANSTON, ILLINOIS 60202

Phone Number

(847) 905-3268

Fax Number

()

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	PAYROLL SERVICES	DIRECT		\$	\$		\$ 10,626	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 10,626	25

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	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

Facility Name & ID Number Riverwood Rehab, Llc

0052324 Report Period Beginning: 01/01/15 Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	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

Facility Name & ID Number

Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

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

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

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

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

Facility Name & ID Number

Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	TOTAL Long-Term										7									
Working Capital																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	TOTAL Working Capital										14									
B. Non-Facility Related*																				
15	Allocated from Aperion Care		X							4,321	15									
16	Allocated from Aperion Consulting		X							19	16									
17	Allocated from 8131 N. Monticello LLC		X							1,678	17									
18											18									
19											19									
20	TOTAL Non-Facility Related										6,018	20								

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

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 2014 report.		\$	88,912		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	90,878		2
3. Under or (over) accrual (line 2 minus line 1).		\$	1,966		3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	88,734		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	90,700		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	_____			8
	2011	_____			9
	2012	87,259			10
	2013	59,275			11
	2014	88,734			12
2015 Accrual = 2014 Real Estate Tax Expense					
FOR BHF USE ONLY					
	13	FROM R. E. TAX STATEMENT FOR 2014	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

NOTES:

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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? (a) Own the Facility (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:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2015</u>	<u>\$ 373,200</u>	<u>1</u>
2	<u>Allocated from 8131 N. Monticello LLC</u>			<u>3,372</u>	<u>2</u>
3	TOTALS			\$ 376,572	3

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

	1	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	120		2015	1971	\$ 3,358,800	\$ 72,227	35	\$ 95,966	\$ 23,739	\$ 136,048	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68		41,559	2,284		1,440	(844)	7,645	68
69			114,662			(114,662)		69
70		\$ 3,400,359	\$ 189,173		\$ 97,406	\$ (91,767)	\$ 143,693	70

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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,400,359	\$ 189,173		\$ 97,406	\$ (91,767)	\$ 143,693	1
2	Roof	2013	52,500		20	2,625	2,625	7,000	2
3	Gutters	2013	7,990		20	400	400	1,065	3
4	Plumbing - New Roof Drains & Sheeting	2013	3,051		20	204	204	509	4
5	Water Heater	2013	3,560		20	178	178	430	5
6	Landscaping	2013	10,980		20	732	732	1,891	6
7	Sidewalk	2013	8,900		20	593	593	1,335	7
8	New Roof	2013	7,942		20	397	397	893	8
9	C-Wing Corridor Flooring & 2 New Closets	2013	5,284		20	264	264	550	9
10	Admissions Office Carpet, Admissions & Guest Bathrooms Toilets	2013	284,923		20	14,246	14,246	29,679	10
11	C-Wing Cooridor Remove Sprinklers; Lobby Circuits; Corridor C	2014	21,541		20	1,077	1,077	2,154	11
12	Lobby Drywall,Doors,Light Fixtures;Lounge Light Fixtures;Admi	2014	103,270		20	5,164	5,164	10,327	12
13	Storage Room Drywall	2014	2,860		20	143	143	274	13
14	Therapy Room Bathtub, Plumbing, Wallcovering, Flooring, Light	2014	35,703		20	1,785	1,785	2,529	14
15	Dining Rm Handrail & Bumper Guard, Paint Corridors B-E, Ad	2014	13,278		20	664	664	941	15
16	Cables & Wiring For Voice Data	2014	6,625		20	331	331	386	16
17	Awning & Sign	2014	4,720		20	236	236	315	17
18	Therapy Rm/Corridor - Cove Base/Vct/Activity Sign	2015	7,494		20	362	362	362	18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,980,980	\$ 189,173		\$ 126,806	\$ (62,367)	\$ 204,334	34

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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 3,980,980	\$ 189,173		\$ 126,806	\$ (62,367)	\$ 204,334	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
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		\$ 3,980,980	\$ 189,173		\$ 126,806	\$ (62,367)	\$ 204,334	34

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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 3,980,980	\$ 189,173		\$ 126,806	\$ (62,367)	\$ 204,334	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
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)	\$ 3,980,980	\$ 189,173		\$ 126,806	\$ (62,367)	\$ 204,334	34

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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 3,980,980	\$ 189,173		\$ 126,806	\$ (62,367)	\$ 204,334	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
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		\$ 3,980,980	\$ 189,173		\$ 126,806	\$ (62,367)	\$ 204,334	34

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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
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)		\$	\$		\$	\$	\$	34

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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	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	TOTAL (lines 1 thru 33)	\$	\$		\$	\$	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

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

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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 41,559	\$ 2,284		\$ 1,440	\$ (844)	\$ 7,645	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
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		\$ 41,559	\$ 2,284		\$ 1,440	\$ (844)	\$ 7,645	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 132,496	\$ 161	\$ 19,309	\$ 19,148	10	\$ 38,180	71
72	Current Year Purchases	154,043	182	15,855	15,673	10	15,855	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 286,539	\$ 343	\$ 35,164	\$ 34,821		\$ 54,035	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2013 GMC SAVANNA	2013	\$ 54,662	\$	\$ 8,217	\$ 8,217	5	\$ 24,532	76
77		Allocated from Aperion Care	2015	1,194	157	239	82	5	400	77
78		Allocated from Aperion Consultir	2015	878	56	176	120	5	176	78
79										79
80	TOTALS			\$ 56,734	\$ 213	\$ 8,632	\$ 8,419		\$ 25,108	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,700,824	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 189,729	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 170,602	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (19,127)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 283,476	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Riverwood Rehab, Llc

0052324

Report Period Beginning: 01/01/15

Ending: 12/31/15

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

	1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:			\$			3
4	Additions						4
5	<u>Allocated from 8131 N. Monticello LLC</u>			<u>591</u>			5
6							6
7	TOTAL			\$ 591			7

**

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

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

9. Option to Buy: YES NO Terms: _____ *

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 12,163 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Facility</u>	<u>BMW</u>	\$ <u>903.24</u>	\$ <u>9,700</u>	17
18	<u>Allocated from Aperion Care</u>			<u>2,882</u>	18
19	<u>Allocated from Aperion Consulting</u>			<u>476</u>	19
20					20
21	TOTAL		\$ 903.24	\$ 13,058	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. /2016 \$ _____

13. /2017 \$ _____

14. /2018 \$ _____

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost						
					Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 184,611	\$		\$ 184,611	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			41,489			41,489	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			197,667			197,667	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				64,009		64,009	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>See Supplemental</u>					4,754	9,172		13,926	13
14	TOTAL			\$		\$ 428,521	\$ 73,181		\$ 501,702	14

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

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

Ending:

12/31/15**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/15**

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	1,409,607	1,409,607	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	79,171	79,171	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	2,103	2,568,581	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,490,881	\$ 4,057,359	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		373,200	13
14	Buildings, at Historical Cost		3,358,800	14
15	Leasehold Improvements, at Historical Cost	687,226	687,226	15
16	Equipment, at Historical Cost	111,467	249,467	16
17	Accumulated Depreciation (book methods)	(237,228)	(309,455)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	1,046,691	1,101,628	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,608,156	\$ 5,460,866	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,099,037	\$ 9,518,225	25

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

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 260,295	1
2	Restatements (describe):		2
3	Late Entry to 2014	(386,295)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (126,000)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	82,352	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(293,333)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Members Capital	375,000	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 164,019	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 38,019	24 *

* This must agree with page 17, line 47.

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	\$ 5,683,842	1
2	Discounts and Allowances for all Levels	67,576	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,751,418	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	187,001	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 187,001	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	10,273	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	657	19
20	Radiology and X-Ray	86	20
21	Other Medical Services	2,760	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 13,776	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	141	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 141	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	33,087	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 33,087	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,985,423	30

2

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

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

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

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

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

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

Facility Name & ID Number **Riverwood Rehab, Llc**

0052324

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

(This schedule must cover the entire reporting period.)

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

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	173	\$ 9,500	01-03	35
36	Medical Director	Monthly	15,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	44,400	10-03	38
39	Pharmacist Consultant	Monthly	8,470	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	11	683	11-03	44
45	Social Service Consultant	55	3,536	12-03	45
46	Other(specify) <u>Psychiatric MD</u>	Monthly	12,000	10-03	46
47					47
48					48
49	TOTAL (lines 35 - 48)	239	\$ 93,589		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses			50
51	Licensed Practical Nurses			51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)		\$	53

Facility Name & ID Number Riverwood Rehab, Llc

0052324

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XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IL Council on LTC \$23,919
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 15,420 Line 10-02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 266,921
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 629 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.