

		FOR BHF USE					

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: <u>0052043</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																							
Facility Name: <u>BRIA OF RIVER OAKS</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2016</u> to <u>12/31/2016</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																							
Address: <u>14500 SOUTH MANISTEE</u> <u>BURNHAM</u> <u>60633</u>																									
Number City Zip Code																									
County: <u>COOK</u>																									
Telephone Number: <u>(847) 674-5795</u> Fax # <u>(847) 674-5794</u>																									
HFS ID Number: _____		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) <u>AVRUM WEINFELD</u></td></tr><tr><td>(Title) <u>CEO</u></td></tr><tr><td>(Signed) <u>(SEE ATTACHED ACCOUNTANTS' REPORT)</u></td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Print Name and Title) <u>SANFORD BOKOR</u> <u>PRESIDENT</u></td></tr><tr><td>(Firm Name & Address) <u>KBKB, LTD</u> <u>8140 RIVER DRIVE, MORTON GROVE, IL 60053</u></td></tr><tr><td>(Telephone) <u>(847) 675-3585</u> Fax # <u>(847) 675-5777</u></td></tr><tr><td>MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) <u>AVRUM WEINFELD</u>	(Title) <u>CEO</u>	(Signed) <u>(SEE ATTACHED ACCOUNTANTS' REPORT)</u>	Paid Preparer	(Print Name and Title) <u>SANFORD BOKOR</u> <u>PRESIDENT</u>	(Firm Name & Address) <u>KBKB, LTD</u> <u>8140 RIVER DRIVE, MORTON GROVE, IL 60053</u>	(Telephone) <u>(847) 675-3585</u> Fax # <u>(847) 675-5777</u>	MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630												
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Date of Initial License for Current Owners: <u>11/01/12</u>																									
Type of Ownership:																									
<table><tr><td>☐ VOLUNTARY,NON-PROFIT</td><td>☒ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☐ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☐ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code _____</td><td>☐ Corporation</td><td>☐ Other _____</td></tr><tr><td></td><td>☐ "Sub-S" Corp.</td><td></td></tr><tr><td></td><td>☒ Limited Liability Co.</td><td></td></tr><tr><td></td><td>☐ Trust</td><td></td></tr><tr><td></td><td>☐ Other _____</td><td></td></tr></table>		☐ VOLUNTARY,NON-PROFIT	☒ PROPRIETARY	☐ GOVERNMENTAL	☐ Charitable Corp.	☐ Individual	☐ State	☐ Trust	☐ Partnership	☐ County	IRS Exemption Code _____	☐ Corporation	☐ Other _____		☐ "Sub-S" Corp.			☒ Limited Liability Co.			☐ Trust			☐ Other _____	
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	☐ Trust																								
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In the event there are further questions about this report, please contact:																									
Name: <u>SANFORD BOKOR</u> Telephone Number: <u>(847) 675-3585</u>																									
Email Address: _____																									

Facility Name & ID Number

BRIA OF RIVER OAKS

#

0052043

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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

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	103	Skilled (SNF)	103	37,698	1
2		Skilled Pediatric (SNF/PED)			2
3	206	Intermediate (ICF)	206	75,396	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	309	TOTALS	309	113,094	7

B. Census-For the entire report period.

1	2	3	4	5		
Level of Care	Patient Days by Level of Care and Primary Source of Payment					
	Medicaid Recipient	Private Pay	Other	Total		
8	SNF	950		7,187	8,137	8
9	SNF/PED					9
10	ICF	84,880	340		85,220	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	85,830	340	7,187	93,357	14

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

82.55%

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

0 (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

X

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

YES

NO

X

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

Date started

11/1/12

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

YES

X

Date

11/01/12

NO

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

YES

X

NO

If YES, enter number of beds certified

and days of care provided

7,187

Medicare Intermediary

WISCONSIN PHYSICIANS SERVICE

IV. ACCOUNTING BASIS

ACCRUAL

X

MODIFIED CASH*

CASH*

Is your fiscal year identical to your tax year?

YES

X

NO

Tax Year:

12/31/2016

Fiscal Year:

12/31/2016

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

Facility Name & ID Number **BRIA OF RIVER OAKS** # **0052043** Report Period Beginning: **01/01/2016** Ending: **12/31/2016**

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		3,927	1,216,976	1,220,903	(54,900)	1,166,003		1,166,003			1
2	Food Purchase		7,613		7,613		7,613		7,613			2
3	Housekeeping		16,044	571,042	587,086		587,086		587,086			3
4	Laundry		25,533	323,887	349,420		349,420		349,420			4
5	Heat and Other Utilities			423,858	423,858		423,858	1,186	425,044			5
6	Maintenance	108,193	178,167	22,602	308,962		308,962	4,147	313,109			6
7	Other (specify):* SECURITY	215,422		40,340	255,762		255,762		255,762			7
8	TOTAL General Services	323,615	231,284	2,598,705	3,153,604	(54,900)	3,098,704	5,333	3,104,037			8
	B. Health Care and Programs											
9	Medical Director			27,500	27,500		27,500		27,500			9
10	Nursing and Medical Records	3,934,914	167,451	27,730	4,130,095		4,130,095	97,005	4,227,100			10
10a	Therapy			9,847	9,847		9,847		9,847			10a
11	Activities	159,640	20,675	1,824	182,139		182,139		182,139			11
12	Social Services	229,809	7,938	1,500	239,247		239,247		239,247			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	4,324,363	196,064	68,401	4,588,828		4,588,828	97,005	4,685,833			16
	C. General Administration											
17	Administrative	141,266		1,089,079	1,230,345		1,230,345	(939,654)	290,691			17
18	Directors Fees											18
19	Professional Services			240,787	240,787		240,787	25,731	266,518			19
20	Dues, Fees, Subscriptions & Promotions			111,671	111,671		111,671	(54,309)	57,362			20
21	Clerical & General Office Expenses	282,230	47,661	293,758	623,649		623,649	(121,697)	501,952			21
22	Employee Benefits & Payroll Taxes			821,902	821,902	54,900	876,802		876,802			22
23	Inservice Training & Education			4,960	4,960		4,960	2,372	7,332			23
24	Travel and Seminar							10,418	10,418			24
25	Other Admin. Staff Transportation			13,680	13,680		13,680	(406)	13,274			25
26	Insurance-Prop.Liab.Malpractice			192,951	192,951		192,951	52,940	245,891			26
27	Other (specify):*			363,589	363,589		363,589	(319,818)	43,771			27
28	TOTAL General Administration	423,496	47,661	3,132,377	3,603,534	54,900	3,658,434	(1,344,423)	2,314,011			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,071,474	475,009	5,799,483	11,345,966		11,345,966	(1,242,085)	10,103,881			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.

V.COST CENTER EXPENSES			PAGE 3 COLUMN 3 OTHER	
LINE	SCHED REF	TOTAL		
1	DIETARY			
	DIETITIAN CONSULTANT XVIII B 35-2	0		
	REPAIRS & MAINTENANCE	0		
	DIETARY-SERVICE CONTRACTS	1,216,976	1,216,976	
3	HOUSEKEEPING			
	CONTRACTED BUILDING MAINT.	85,211		
	HOUSEKEEPING - SERVICE CONTRACT	485,831	571,042	
4	LAUNDRY			
	EQUIPMENT REPAIRS & MAINTENANCE	0		
	CONTRACTED LAUNDRY SERVICES	323,887	323,887	
5	HEAT & OTHER UTILITIES			
	GAS HEAT	45,983		
	ELECTRICITY	306,335		
	WATER	69,156		
	CABLE TV - LOBBY	2,384		
			423,858	
6	MAINTENANCE			
	GROUNDS MAINTENANCE	7,428		
	PAINTING & DECORATING	0		
	BUILDING REPAIRS	0		
	MAINTENANCE TRAVEL	0		
	EQUIPMENT MAINTENANCE & REPAIR	1,159		
	ELEVATOR MAINTENANCE & REPAIR	0		
	OUTSIDE LABOR	0		
	EXTERMINATING SERVICE	0		
	FIRE SERVICE	14,015		
			22,602	
7	OTHER			
	SCAVENGER	40,340		
	SECURITY SERVICE	0		
			40,340	
9	MEDICAL DIRECTOR			
	MEDICAL DIRECTOR FEES XVIII B 36-2	27,500	27,500	

LINE	SCHED REF	TOTAL		
10	NURSING			
	CONTRACT NURSING XVIII C 53-2			
	LABORATORY & XRAY EXPENSE	0		
	PURCHASED SERVICES	0		
	PSYCHO-SOCIAL CONSULTANT XVIII B __-2	0		
	RESTORATIVE NURSING CONSULTANT XVIII B 38-2	0		
	MEDICAL RECORDS CONSULTANT XVIII B 37-2	813		
	PHARMACY CONSULTANT XVIII B 39-2	24,102		
	UTILIZATION REVIEW FEES XVIII B __-2	0		
	PHYSICIANS XVIII B __-2	0		
	PSYCHIATRIC XVIII B __-2	0		
	RN CONSULTANT XVIII B 38-2	0		
	DENTAL	2,815		
			27,730	
10a	THERAPY			
	PHYSICAL THERAPY SERVICES	4,292		
	SPEECH THERAPY SERVICES	890		
	OCCUPATIONAL THERAPY SERVICES	2,407		
	REHABILITATION CONSULTANT XVIII B __-2	0		
	PHYSICAL THERAPY CONSULTANT XVIII B 40-2	0		
	OCCUPATIONAL THERAPY CONSULTANT XVIII B 41-2	0		
	RESPIRATORY THERAPY CONSULTANT XVIII B 42-2	2,258		
	SPEECH THERAPY CONSULTANT XVIII B 43-2	0		
			9,847	
11	ACTIVITIES			
	CABLE TV - PATIENT ROOMS	0		
	ACTIVITY REHAB CONSULTANT XVIII B 44-2	1,824		
			1,824	
12	SOCIAL SERVICES			
	SOCIAL REHABILITATION SERVICES	0		
	SOCIAL REHABILITATION CONSULTANT XVIII B 45-2	1,500		
	SOCIAL WORKER XVIII B 45-2	0		
			1,500	
13	NURSE AIDE TRAINING			
	NURSE AIDE TRAINING COSTS XIII	0	0	

V.COST CENTER EXPENSES PAGE 3 COLUMN 3 OTHER

LINE		SCHED REF	TOTAL
14	PROGRAM TRANSPORTATION		
	PATIENT TRANSPORTATION	0	
			0
17	ADMINISTRATIVE		
	MANAGEMENT FEES XIX B	1,089,079	1,089,079
	DIRECTORS FEES		
18	DIRECTORS FEES	0	0
19	PROFESSIONAL SERVICES		
	DATA PROCESSING XIX C	19,012	
	ADMINISTRATIVE CONSULTANTS XIX C	0	
	PROFESSIONAL FEES XIX C	142,134	
	SOFTWARE MAINTENANCE	79,641	240,787
20	FEES,SUBSCRIPTIONS,PROMOTIONS		
	ENTERTAINMENT & MARKETING VI 19 XIX F	0	
	ADV & PROMO-NON PATIENT RELATED VI 25 XIX F	32,278	
	EMPLOYEE WANT ADS XIX F	6,093	
	CONTRIBUTIONS VI 20 XIX F	27,500	
	DUES & SUBSCRIPTIONS XIX F	26,442	
	LICENSES & PERMITS XIX F	4,561	
	PUBLIC RELATIONS-PATIENT RELATED XIX F	0	
	ADVERTISING-YELLOW PAGES VI 28 XIX F	0	
	TRUST FEES / FRANCHISE TAX / ETC VI 17 XIX F	0	
	CONTRIBUTIONS - POLITICAL VI 20 XIX F	12,301	
	HEALTH CARE WORKER BACKGROUND CHEC XIX F	785	
	PATIENT BACKGROUND CHECKS XIX F	1,711	
			111,671
21	CLERICAL & GENERAL OFFICE EXPENSES		
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)	1,968	
	EQUIPMENT REPAIR & MAINTENANCE	0	
	OUTSIDE CLERICAL SERVICES	258,000	
	PENALTIES / OVERDRAFT CHARGES VI 18	0	
	HOME OFFICE EXPENSE	0	
	THEFT & DAMAGE LOSS	0	
	TELEPHONE	29,486	
	MESSENGER SERVICE	4,304	
			293,758

LINE		SCHED REF	TOTAL
22	EMPLOYEE BENEFITS & PAYROLL TAXES		
	FICA TAXES XIX D	381,135	
	UNEMPLOYMENT COMPENSATION XIX D	102,327	
	WORKERS COMPENSATION INSURANCE XIX D	83,173	
	HOSPITALIZATION INSURANCE XIX D	239,610	
	EMPLOYEE BENEFITS - OTHER XIX D	15,657	
	EMPLOYEE PHYSICAL EXAMS XIX D	0	
	INSURANCE - EXECUTIVE LIFE VI 21/XIX D	0	
	PENSION/PROFIT SHARING PLANS XIX D	0	
			821,902
23	INSERVICE TRAINING & EDUCATION		
	EDUCATION & SEMINARS	4,960	
			4,960
24	TRAVEL & SEMINARS		
	EDUCATION & SEMINARS XIX G	0	
	TRAVEL XIX G	0	
			0
25	ADMIN. STAFF TRANSPORTATION		
	TRANSPORTATION - STAFF	13,680	
			13,680
26	INSURANCE - PROP. LIAB & MALPRACTICE		
	GENERAL INSURANCE	192,951	
			192,951
27	OTHER		
	BAD DEBTS VI 24	363,589	
			363,589

GRAND TOTAL COLUMN 3 OTHER

5,799,483

BRIA OF RIVER OAKS
SCHEDULES
12/31/2016

EMPLOYEE MEAL RECLASSIFICATION
PAGE 3 SCHEDULE V COLUMN 5 LINES 2 AND 22

TOTAL FOOD PURCHASE	7,613	
LESS SALES TAX	<u>0</u>	HAVE YOU FORGOTTEN TO ENTER SALES TAX ON PAGE 5??
NET FOOD	7,613	
TOTAL PATIENT CENSUS	93,357	
TIMES 3 MEALS PER DAY	<u>3</u>	
TOTAL PATIENT MEALS	280,071	
ADD # EMPLOYEE MEALS/DAY	50	
TIMES # DAYS	<u>366</u>	
TOTAL EMPLOYEE MEALS	18,300	
PATIENT MEALS	280,071	
ADD EMPLOYEE MEALS	<u>18,300</u>	
TOTAL MEALS/YEAR	298,371	
NET FOOD	7,613	
DIVIDE TOTAL MEALS/YEAR	<u>298,371</u>	
COST PER MEAL	3.00	
TIMES EMPLOYEE MEALS	<u>18,300</u>	
EMPLOYEE MEAL RECLASSIFICATION	<u><u>54,900</u></u>	

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			82,522	82,522		82,522	371,721	454,243			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			96,074	96,074		96,074	439,734	535,808			32
33	Real Estate Taxes							828,147	828,147			33
34	Rent-Facility & Grounds			2,783,327	2,783,327		2,783,327	(2,783,327)				34
35	Rent-Equipment & Vehicles			83,683	83,683		83,683	11,706	95,389			35
36	Other (specify):* Rent IME Storage			34,314	34,314		34,314	51,767	86,081			36
37	TOTAL Ownership			3,079,920	3,079,920		3,079,920	(1,080,252)	1,999,668			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		256,705	740,567	997,272		997,272		997,272			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			689,078	689,078		689,078		689,078			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		256,705	1,429,645	1,686,350		1,686,350		1,686,350			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,071,474	731,714	10,309,048	16,112,236		16,112,236	(2,322,337)	13,789,899			45

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

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(53,447)	30		9
10	Interest and Other Investment Income	(5,219)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees		20		17
18	Fines and Penalties		21		18
19	Entertainment		20		19
20	Contributions	(39,801)	20		20
21	Owner or Key-Man Insurance		22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(363,589)	27		24
25	Fund Raising, Advertising and Promotional	(32,278)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising		20		28
29	Other-Attach Schedule SEE PG 5A	(70,556)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (564,890)		\$	30

BHF USE ONLY							
48		49		50		51	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,757,447)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,757,447)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,322,337)		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	BANK CHARGE	\$ (1,968)	21	1
2	MARKETING SALARIES	(66,022)	21	2
3	MARKETING TRAVEL	(406)	25	3
4	EMPLOYEE WANT ADS- RELATED PARTY	(319)	20	4
5	LEGAL FEES	(1,841)	19	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				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	(70,556)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043

Report Period Beginning:

01/01/2016

Ending:

12/31/2016**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	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	884	302	0	0	0	0	0	0	0	0	1,186	5
6	Maintenance	0	2,796	1,351	0	0	0	0	0	0	0	0	4,147	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	3,680	1,653	0	0	0	0	0	0	0	0	5,333	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	97,005	0	0	0	0	0	0	0	0	97,005	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	97,005	0	0	0	0	0	0	0	0	97,005	16
	C. General Administration													
17	Administrative	0	0	(939,654)	0	0	0	0	0	0	0	0	(939,654)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,841)	250	14,623	0	12,699	0	0	0	0	0	0	25,731	19
20	Fees, Subscriptions & Promotions	(72,398)	0	18,089	0	0	0	0	0	0	0	0	(54,309)	20
21	Clerical & General Office Expenses	(67,990)	0	(53,707)	0	0	0	0	0	0	0	0	(121,697)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	2,372	0	0	0	0	0	0	0	0	2,372	23
24	Travel and Seminar	0	0	10,418	0	0	0	0	0	0	0	0	10,418	24
25	Other Admin. Staff Transportation	(406)	0	0	0	0	0	0	0	0	0	0	(406)	25
26	Insurance-Prop.Liab.Malpractice	0	701	3,357	0	48,882	0	0	0	0	0	0	52,940	26
27	Other (specify):*	(363,589)	0	43,771	0	0	0	0	0	0	0	0	(319,818)	27
28	TOTAL General Administration	(506,224)	951	(900,731)	0	61,581	0	0	0	0	0	0	(1,344,423)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(506,224)	4,631	(802,073)	0	61,581	0	0	0	0	0	0	(1,242,085)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	(53,447)	2,762	1,250	0	421,156	0	0	0	0	0	0	371,721	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(5,219)	2,253	22,296	0	420,404	0	0	0	0	0	0	439,734	32
33	Real Estate Taxes	0	4,517	1,060	0	822,570	0	0	0	0	0	0	828,147	33
34	Rent-Facility & Grounds	0	0	0	0	(2,783,327)	0	0	0	0	0	0	(2,783,327)	34
35	Rent-Equipment & Vehicles	0	6,900	4,806	0	0	0	0	0	0	0	0	11,706	35
36	Other (specify):*	0	(25,200)	3,778	0	73,189	0	0	0	0	0	0	51,767	36
37	TOTAL Ownership	(58,666)	(8,768)	33,190	0	(1,046,008)	0	0	0	0	0	0	(1,080,252)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(564,890)	(4,137)	(768,883)	0	(984,427)	0	0	0	0	0	0	(2,322,337)	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						

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.

X 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	36	OFFICE RENT	\$ 25,200	IME REALTY CORP.		\$	(25,200)	1
2	V	5	UTILITIES				884	884	2
3	V	6	MAINTENANCE				2,696	2,696	3
4	V	6	ALARM SERVICE				100	100	4
5	V	19	ACCOUNTING FEES				250	250	5
6	V	26	INSURANCE				701	701	6
7	V	30	DEPRECIATION (SL)				2,762	2,762	7
8	V	32	INTEREST				2,253	2,253	8
9	V	33	RE TAX				4,517	4,517	9
10	V	35	STORAGE FEES				6,900	6,900	10
11	V								11
12	V								12
13	V								13
14	Total			\$ 25,200			\$ 21,063	\$ * (4,137)	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	17	MANAGEMENT FEES	\$ 960,500	BRIA HEALTH SERVICES , LLC		\$	\$ (960,500)	15
16	V	21	OUTSIDE CLERICAL	258,000				(258,000)	16
17	V	17	CFO SALARY-A.WEINFELD				20,846	20,846	17
18	V	10	SALARIES-MEDICARE/NURSING				97,005	97,005	18
19	V	21	SALARIES-PURCHASING D.SEGAL				34,705	34,705	19
20	V	21	SALARIES-CLERICAL				136,614	136,614	20
21	V	5	UTILITIES				302	302	21
22	V	6	MAINTENANCE				1,351	1,351	22
23	V	19	PROFESSIONAL FEES				14,623	14,623	23
24	V	20	WANT ADS/BACKGR CKS				18,089	18,089	24
25	V	21	OFFICE EXPENSE				32,974	32,974	25
26	V	23	SEMINARS				2,372	2,372	26
27	V	24	TRAVEL				10,418	10,418	27
28	V	26	INSURANCE				3,357	3,357	28
29	V	27	EMPLOYEE BENEFITS				43,771	43,771	29
30	V	30	DEPRECIATION				1,250	1,250	30
31	V	32	INTEREST				22,296	22,296	31
32	V	33	RE TAX				1,060	1,060	32
33	V	36	OFFICE RENT-HINSDALE MGMT				3,778	3,778	33
34	V	35	STORAGE FEES				2,208	2,208	34
35	V	35	AUTO LEASE				2,598	2,598	35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,218,500			\$ 449,617	\$ * (768,883)	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	34	RENT	\$	BURNHAM HEALTHCARE PROPERTIES, LLC		\$		15
16	V	30	DEPREC S.L -IMP				4,857	4,857	16
17	V								17
18	V								18
19	V								19
20	V	34	RENT	2,783,327	BURNHAM HEALTHCARE REALTY, LLC			(2,783,327)	20
21	V	19	PROFESSIONAL FEES				12,699	12,699	21
22	V	26	INSURANCE - PROPERTY				48,882	48,882	22
23	V	30	DEPR S.L BUILDING & IMP				402,883	402,883	23
24	V	30	DEPR S.L. - EQUIP & FURN				13,416	13,416	24
25	V	32	INTEREST				420,404	420,404	25
26	V	33	REAL ESTATE TAXES				822,570	822,570	26
27	V	36	M.I.P. INSURANCE				73,189	73,189	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			\$ 2,783,327			\$ 1,798,900	\$ * (984,427)	39

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

Facility Name & ID Number

BRIA OF RIVER OAKS

0052043

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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	AVRUM WEINFELD	23.75	BRIA OF CAHOKIA	COHOKIA				2
3								3
4	DANIEL WEISS	23.75	BRIA OF FOREST EDGE	CHICAGO	IME REALTY CORP	LINCOLNWOOD	MGMT CONSULT	4
5								5
6	NATAN WEISS	23.75	BRIA OF BELLEVILLE	BELLEVILLE				6
7								7
8	FRED BERKOVITS	23.75	BRIA OF GENEVA	GENEVA	BRIA HEALTH SERVICES, LLC	LINCOLNWOOD	MANAGEMENT	8
9								9
10	DOV SEGAL	5	BRIA OF WESTMONT	WESTMONT				10
11					BURNAM HEALTH		REAL ESTATE	11
12			BRIA OF CHICAGO HEIGHTS	SOUTH CHICAGO	CARE REALTY	LINCOLNWOOD		12
13				HEIGHTS				13
14								14
15			BRIA OF PALOS HILLS	PALOS HILLS				15
16								16
17			LAKEPARK	WAUKEGAN				17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	ALLOCATION FR BRIA HEALTH SERVICES								\$		1
2	DOV SEGAL	Purchasing Consult	consulting		SEE	SEE		salary	34,705	17-7	2
3											3
4	FRED BERKOVITS	Administrative Cons.	consulting		ATTACHED	ATTACHED		fees	128,579	17-3	4
5											5
6	AVRUM WEINFELD	CFO	ADMINISTRATIVE		SCHEDULE	SCHEDULE		salary	20,846	17-3	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 184,130		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 BRIA OF RIVER OAKS # 0052043 Report Period Beginning: 01/01/2016 Ending: 2/31/2016

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 IME REALTY
Street Address 6865 N. LINCOLN
City / State / Zip Code LINCOLNWOOD IL. 60712
Phone Number (847)674-5795
Fax Number (847) 674-5794

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	5	UTILITIES	INCOME	131,420	6	\$ 4,608	\$	25,200	\$ 884	1
2	6	MAINTENANCE	INCOME	131,420	6	14,061		25,200	2,696	2
3	6	ALARM SERVICE	INCOME	131,420	6	520		25,200	100	3
4	19	ACCOUNTING FEES	INCOME	131,420	6	1,305		25,200	250	4
5	26	INSURANCE	INCOME	131,420	6	3,656		25,200	701	5
6	30	DEPRECIATION (SL)	INCOME	131,420	6	14,406		25,200	2,762	6
7	32	INTEREST	INCOME	131,420	6	11,748		25,200	2,253	7
8	33	RE TAX	INCOME	131,420	6	23,559		25,200	4,517	8
9	35	STORAGE FEES	INCOME	131,420	6	35,982		25,200	6,900	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					\$ 109,845	\$		\$ 21,063	25

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043

Report Period Beginning:

01/01/2016Ending: 2/31/2016

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

BRIA HEALTH SERVICES LLC

Street Address

6865 N. LINCOLN AVE.

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

(847) 674 - 5795

Fax Number

(847) 674 - 5794

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	17	CFO SALARY-A.WEINFELD	CENSUS DAYS	470,242	9	\$ 105,000	\$ 105,000	93,357	\$ 20,846	1
2	10	SALARIES-MEDICARE/NURSING	CENSUS DAYS	470,242	9	488,618	488,618	93,357	97,005	2
3	21	SALARIES-PURCHASING D.SEGA	CENSUS DAYS	470,242	9	174,808	174,808	93,357	34,705	3
4	21	SALARIES-CLERICAL	CENSUS DAYS	470,242	9	688,130	688,130	93,357	136,614	4
5	5	UTILITIES	CENSUS DAYS	470,242	9	1,521		93,357	302	5
6	6	MAINTENANCE	CENSUS DAYS	470,242	9	6,806		93,357	1,351	6
7	19	PROFESSIONAL FEES	CENSUS DAYS	470,242	9	73,657		93,357	14,623	7
8	20	WANT ADS/BACKGR CKS	CENSUS DAYS	470,242	9	91,117		93,357	18,089	8
9	21	OFFICE EXPENSE	CENSUS DAYS	470,242	9	166,089		93,357	32,974	9
10	23	SEMINARS	CENSUS DAYS	470,242	9	11,949		93,357	2,372	10
11	24	TRAVEL	CENSUS DAYS	470,242	9	52,475		93,357	10,418	11
12	26	INSURANCE	CENSUS DAYS	470,242	9	16,909		93,357	3,357	12
13	27	EMPLOYEE BENEFITS	CENSUS DAYS	470,242	9	220,477		93,357	43,771	13
14	30	DEPRECIATION	CENSUS DAYS	470,242	9	6,293		93,357	1,250	14
15	32	INTEREST	CENSUS DAYS	470,242	9	112,306		93,357	22,296	15
16	33	RE TAX	CENSUS DAYS	470,242	9	5,338		93,357	1,060	16
17	36	OFFICE RENT-HINSDALE MGMT	CENSUS DAYS	470,242	9	19,029		93,357	3,778	17
18	35	STORAGE FEES	CENSUS DAYS	470,242	9	11,121		93,357	2,208	18
19	35	AUTO LEASE	CENSUS DAYS	470,242	9	13,087		93,357	2,598	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 2,264,730	\$ 1,456,556		\$ 449,617	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	CAMBRIDGE REALTY		X	MORTGAGE	\$71,962.98	8/29/13	\$ 14,529,500	\$ 13,142,430		0.0325	\$ 420,404	1	
2												2	
3	MEMBERS -BYB	X		WORKING CAPITAL	\$15,000.00	11/1/12	750,000	116,395	8/1/17	0.0550	10,159	3	
4	B.WEINFELD	X		WORKING CAPITAL	\$2,500.00	11/1/12	200,000	190,031	10/1/32	0.1409	27,006	4	
5	S.SEGAL			WORKING CAPITAL	\$1,590.00		150,000	97,662	11/1/22	0.0500	5,260	5	
	Working Capital												
6	MB FINANCIL			WORKING CAPITAL	INTEREST	REVOLV			11/15/14	0.0400	53,579	6	
7				AUTO INSURANCE							70	7	
8	RELATED IME & BRIA										24,549	8	
9	TOTAL Facility Related				\$91,052.98		\$ 15,629,500	\$ 13,546,518			\$ 541,027	9	
	B. Non-Facility Related*												
10	IRS,IDR,ETC		X	LATE FEES								10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ 15,629,500	\$ 13,546,518			\$ 541,027	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 73,189 Line # 36

* 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.)

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 2015 report.			\$	1,036,565	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.)			\$	955,296	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(81,269)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	955,368	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.)			\$	25,990	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 \$ 77,519 For 12 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	(77,519)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	822,570	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2011	850,444	8	
		2012	853,129	9	
		2013	891,651	10	
		2014	1,036,566	11	
		2015	955,296	12	
THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED					
ON ~ 100% OF THE PRIOR YEAR REAL ESTATE TAX BILL					
THE PAYMENT ON LINE 2 APPLIES TO THE 2015 TAX BILL.					

		FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2015	\$		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 BRIA OF RIVER OAKS COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0052043

CONTACT PERSON REGARDING THIS REPORT SANFORD BOKOR

TELEPHONE (847) 675-3585 FAX #: (847) 675-5777

Enter the tax index number and real estate tax assessed for 2015 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 2015.

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.

A. Square Feet: 72,554

B. General Construction Type: Exterior 3 STORY Frame BRICK Number of Stories 3

C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity? ☐ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☐ (c) Rent equipment from Completely Unrelated Organization.

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

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

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1			1998	\$ 1,500,000	1
2					2
3	TOTALS			\$ 1,500,000	3

HFS 3745 (N-4-99)

IL478-2471

Facility Name & ID Number **BRIA OF RIVER OAKS**

0052043

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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	309		1998		\$ 12,649,700	\$ 324,351	39	\$ 324,351	\$	\$ 5,761,340
5										
6										
7	BRIA ALLOC				17,825	1,014		1,014		
8	IME ALLOC				71,700	2,762	39	2,762		
	Improvement Type**									
9	ROOF - REALTY		1998		74,000	1,897	39	1,897		34,806
10	WALLCOVERINGS - REALTY		1998		39,379	1,010	39	1,010		18,527
11	PAINTING - REALTY		1998		12,962	332	39	332		6,094
12	WINDOW TREATMENTS - REALTY		1998		38,112	977	39	977		17,926
13	FENCE - REALTY		1998		650	17	39	17		309
14	NEW WINDOWS - REALTY		1998		20,445	524	39	524		9,615
15	PAINTERS SALARIES - REALTY		1998		64,064	1,643	39	1,643		30,140
16	NURSE STATION - REALTY		1998		23,100	592	39	592		10,863
17	TILING - REALTY		1998		635	17	39	17		306
18	BUILT IN CABINETRY - REALTY		1998		64,700	1,659	39	1,659		30,436
19	NEW COILS FOR AHV - REALTY		1999		6,000	154	39	154		2,697
20	NEW BOILER - REALTY		1999		20,328	521	39	521		9,124
21	HOT WATER TANK - REALTY		1999		2,750	71	39	71		1,243
22	ROOF - REALTY		1999		29,500	756	39	756		13,239
23	PATIO - REALTY		1999		5,080		15			5,080
24	AWNING - REALTY		1999		3,000		15			3,000
25	LIGHTS - REALTY		1999		7,603	195	39	195		3,415
26	NURSE CALL STATION - REALTY		1999		1,957	50	39	50		876
27	WINDOW TREATMENTS - REALTY		1999		11,207	287	39	287		5,027
28	CORRIDOR BORDERS - REALTY		1999		6,154	158	39	158		2,767
29	SCREENS - REALTY		2000		3,543	129	27.5	129		2,131
30	AIR CONDITIONER REPLACEMENT - REALTY		2001		14,540	529	27.5	529		8,205
31	DOOR DETECTOR - REALTY		2001		1,800	65	27.5	65		1,009
32	A/C COMPRESSOR & REBUILT AIR HANDLER - REALTY		2001		22,621	823	27.5	823		12,767
33	ROOF VENTILATORS - REALTY		2001		6,898	251	27.5	251		3,894
34	BOILER - REALTY		2001		63,746	2,318	27.5	2,318		35,958
35	WALK IN FREEZER - REALTY		2001		3,750	136	27.5	136		2,110
36	DOOR - REALTY		2001		2,970	108	27.5	108		1,675

*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 **BRIA OF RIVER OAKS**# **0052043**

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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 DRYER EXHAUST FAN - REALTY	2001	\$ 4,050	\$ 147	27.5	\$ 147	\$	\$ 2,281	37
38 DOORS - REALTY	2001	1,995	72	27.5	72		1,117	38
39 DOORS - REALTY	2001	1,723	63	27.5	63		977	39
40 FLOOR TILING & CARPETING	2001	4,497		5			4,497	40
41 DRAPERIES	2001	12,722		5			12,722	41
42 HOT WATER HEATER & PIPING - REALTY	2002	19,857	722	27.5	722		10,478	42
43 ROOF - REALTY	2002	6,150	224	27.5	224		3,250	43
44 ELECTRIC DOOR LOCKING SYSTEM - REALTY	2002	2,326	84	27.5	84		1,220	44
45 DOORS - REALTY	2002	10,098	367	27.5	367		5,326	45
46 TILING - REALTY	2002	17,815	648	27.5	648		9,404	46
47 SAFETY LOCK SYSTEM - REALTY	2002	5,854	213	27.5	213		3,091	47
48 ELEVATOR REPAIR - REALTY	2002	39,650	1,442	27.5	1,442		20,927	48
49 BOILER - REALTY	2002	9,550	347	27.5	347		5,036	49
50 ELEVATOR - REALTY	2003	100,632	3,659	27.5	3,659		49,631	50
51 PATIO DOORS - REALTY	2003	2,300	84	27.5	84		1,139	51
52 FLOORING IN ELEVATORS - REALTY	2003	1,155	42	27.5	42		569	52
53 NURSES STATION - REALTY	2003	6,806	247	27.5	247		3,351	53
54 KITCHEN CABINETS - REALTY	2003	2,836	103	27.5	103		1,398	54
55 KITCHEN FLOORING - REALTY	2003	2,673	97	27.5	97		1,316	55
56 PATIO TILING & LIGHTING - REALTY	2003	4,688	170	27.5	170		2,306	56
57 COVE BASE IN ANNEX CORRIDOR - REALTY	2003	824	30	27.5	30		406	57
58 HANDRAILS & BUMPER GUARDS - REALTY	2003	8,565	311	27.5	311		4,219	58
59 LIGHTING FOR CORRIDORS - REALTY	2003	1,410	51	27.5	51		692	59
60 KICKPLATES - REALTY	2003	5,300	193	27.5	193		2,617	60
61 FREIGHT & SALES TAX ON ABOVE IMP. - REALTY	2003	816	30	27.5	30		406	61
62 DOOR ALARM SYSTEM	2004	3,076	112	27.5	112		1,405	62
63 NEW FLOORING	2004	39,141	1,423	27.5	1,423		17,847	63
64 AIR CONDITIONING CHILLER UNIT	2004	14,876	541	27.5	541		6,785	64
65 TILE FLOORING	2004	4,031	147	27.5	147		1,843	65
66 FIRE SUPPRESSION SYSTEMS	2004	5,001	182	27.5	182		2,282	66
67 SHOWER, BATH & TUB ROOMS AND KITCHEN	2004	72,837	2,649	27.5	2,649		33,223	67
68 AIR CONDITIONING UNIT	2004	5,484	199	27.5	199		2,496	68
69 POWER ROOF EXHAUST UNITS	2005	3,972	145	27.5	145		1,625	69
70 TOTAL (lines 4 thru 69)		\$ 13,713,429	\$ 358,090		\$ 358,090	\$	\$ 6,250,461	70

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

Facility Name & ID Number **BRIA OF RIVER OAKS**# **0052043**

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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		\$ 13,713,429	\$ 358,090		\$ 358,090	\$	\$ 6,250,461	1
2	RECLAIM PUMPS	2005	1,770	64	27.5	64		718	2
3	POWER ROOF EXHAUST FANS	2005	3,545	129	27.5	129		1,446	3
4	GREASE BASIN	2005	11,800	429	27.5	429		4,808	4
5	CUBICAL CURTAINS	2005	3,784		5			3,784	5
6	WALL MOUNTED WATER COOLER	2006	1,808	66	27.5	66		684	6
7	FIRE SUPPRESSION SYSTEM	2006	5,200	189	27.5	189		1,962	7
8	DOORS	2006	2,150	78	27.5	78		855	8
9	CARPETING	2006	2,690		5			2,690	9
10	ROOF REPAIR - REALTY	2007	4,900	178	27.5	178		1,609	10
11	BUILDING IMPROVEMENT- REALTY	2006	41,151	1,496	27.5	1,496		15,459	11
12	BUILDING IMPROVEMENT	2007	(41,151)	(1,496)	27.5	(1,496)		(13,402)	12
13	BOILER- REALTY	2008	24,300	884	27.5	884		7,956	13
14	SPRINKLERS- REALTY	2008	12,879	468	27.5	468		4,017	14
15	ROOF TOP VENTILATOR	2010	5,345	194	27.5	194		1,318	15
16	NURSE CALL PANEL ANNUNCIATOR	2010	2,354	86	27.5	86		584	16
17	FURNISH AND INSTALL DOORS-"B" FIRE LABEL	2010	5,102	186	27.5	186		1,232	17
18	ROOFTOP CHILLER AND CRANKCASE HEATER	2010	11,350	413	27.5	413		2,736	18
19	NURSE CALL PANEL ANNUNCIATOR	2010	17,440	634	27.5	634		4,217	19
20	ROOFTOP EXHAUST	2010	13,183	479	27.5	479		3,094	20
21	FIX ROOF TOPS	2010	2,724	99	27.5	99		631	21
22	BOOSTER HEATER, UNITAIRE FAN COIL UNIT	2010	4,530	165	27.5	165		1,059	22
23	DURO-LAST ROOF SYSTEM	2010	90,500	3,291	27.5	3,291		20,157	23
24	REPLACEMENT OF THE BOILERS	2010	19,310	702	27.5	702		4,358	24
25	INSTALL FIRE ALARM PANEL	2010	7,746	282	27.5	282		1,704	25
26		2010							26
27	FIRE DOOR	2011	3,420	124	27.5	124		656	27
28	A/C REPAIR	2011	6,603	240	27.5	240		1,290	28
29	WINDOWS & DOORS	2011	4,050	147	27.5	147		778	29
30	FIRE WALLS,NURSES STATION -SINKS	2011	8,330	303	27.5	303		1,578	30
31	CABINETS	2011	12,089	440	27.5	440		2,292	31
32	AUDIO DEVICE	2011	2,870	104	27.5	104		620	32
33	CANOPY F E MORAN	2011	5,220	190	27.5	190		1,132	33
34	TOTAL (lines 1 thru 33)		\$ 14,010,421	\$ 368,654		\$ 368,654	\$	\$ 6,332,483	34

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

Facility Name & ID Number **BRIA OF RIVER OAKS**# **0052043**

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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	Totals from Page 12B, Carried Forward		\$ 14,010,421	\$ 368,654		\$ 368,654	\$	\$ 6,332,483	1
2	<u>TUCKPOINTING-REALTY</u>	2011	15,900	578	27.5	578		3,299	2
3	<u>HVAC WALL UNITS- REALTY</u>	2011	5,000	182	27.5	182		1,054	3
4	<u>FLOOR REPLACEMENT- REALTY</u>	2011	24,000	873	27.5	873		4,983	4
5	<u>BOILER- RALTY</u>	2011	21,555	784	27.5	784		4,671	5
6	<u>CHILLER- REALTY</u>	2011	59,700	2,171	27.5	2,171		12,393	6
7	<u>FOOD PROCESSOR- REALTY</u>	2011	1,080	39	27.5	39		219	7
8	<u>1ST FLOOR COLLING PIPE INSULATION- REALTY</u>	2012	8,740	318	27.5	318		1,550	8
9	<u>SPRINKLER SYSTEM- REALTY</u>	2012	29,980	1,090	27.5	1,090		4,860	9
10	<u>WINDOWS- REALTY</u>	2012	4,110	149	27.5	149		652	10
11	<u>FIRE PANEL AND WIRING- REALTY</u>	2012	3,060	111	27.5	111		476	11
12	<u>SIGN</u>	2013	4,575	286	7	286		1,573	12
13	<u>CUBICLE CURTAINS</u>	2013	3,480	217	7	217		1,089	13
14	<u>REMOVE AND DISPOSE OF SECTION OF WALL ACROSS</u>	2013	4,350	158	27.5	158		547	14
15	<u>FROM THE NURSES STATION IN THE ANNEX. REFRAME THE</u>								15
16	<u>WALL AND REBUILD THE WALL WITH ALL NECESSARY</u>								16
17	<u>DRYWALL AND ELECTRICAL WORK. RETILE INSIDE OF</u>								17
18	<u>SHOWER ROOM WALL. REINSTALL SAVED DOORS TO</u>								18
19	<u>SHOWER ROOM AND TOILET ROOM.</u>								19
20	<u>NURSE CALL LIGHT SYSTEM IN THE ORIGINAL ONE</u>	2013	39,887	1,451	27.5	1,451		5,018	20
21	<u>STORY BUILDING, THE ANNEX</u>								21
22	<u>REMOVE AND DISPOSE EXISTING DOOR AND PANEL TO</u>	2013	5,250	191	27.5	191		660	22
23	<u>ANNEX PATIO; SUPPLY AND INSTALL NEW TUBELITE</u>								23
24	<u>MONUMENTAL GLASS DOOR AND GLASS PANEL</u>								24
25	<u>SERVICE TO REPLACE ONE DEFECTIVE DISCONNECT</u>	2013	4,300	156	27.5	156		540	25
26	<u>SUPPLYING EAST ELEVATOR WITH ONE NEW 125 AMPERE</u>								26
27	<u>THREE PHASE CIRCUIT BREAKER WITH SHUNT TRIP</u>								27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,245,388	\$ 377,408		\$ 377,408	\$	\$ 6,376,067	34

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

Facility Name & ID Number **BRIA OF RIVER OAKS**# **0052043**

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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

1	2	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 14,245,388	\$ 377,408		\$ 377,408	\$	\$ 6,376,067	1
2	1ST FLOOR SHOWER ROOM MATERIALS FIXURES	2013	5,972	217	27.5	217		751	2
3	SUPPLY ALL MATERIAIS FOR BATHROOM REBUILDING								3
4	INCLUDING: NEW WALL STUDS;CEMENT BOARD;								4
5	WATERPROOF TILE UNDERLAYMENT;COPPER PIPES,FITTINGS								5
6	AND SHUT-OFF VALVES;MORTAR,GROUT,SEALANT;GRAB BARS AND								6
7	EXHAUST FAN. REMOVING ALL WALL AND FLOOR TILES, ALL								7
8	WALL BOARDS,CEILING DRYWALL; REMOVE ALL DEBRIS.								8
9	REMOVE ALL OLD PLUMBING ITEMS;SUPPLY AND INSTALL NEW								9
10	COPPER SHUT-OFF VALVES,NEW COPPER BRANCH LINE PIPES								10
11	AND CONNECT NEW MIXING VALVE FOR SHOWER								11
12	FRAME AND POUR NEW SELF-LEVELING CONCRETE SUBFLOOR								12
13	IN SHOWER ROOM WITH PROPER SLOPE TOWARD FLOOR DRAIN								13
14	TILE SHOWER ROOM WALLS,HALF-WALL AND ENTIRE FLOOR								14
15	WITH TILE. PAINT SHOWER ROOM CEILING								15
16	WIRING FOR CABLE	2013	16,047	584	27.5	584		2,019	16
17	LIFE SAFETY/VENTILATION PROJECT	2013	24,007	873	27.5	873		3,019	17
18	SMOKE DETECTORS	2013	4,640	169	27.5	169		584	18
19	DRYWALL LAUNDRY ROOM	2013	5,287	192	27.5	192		664	19
20	100 WING CORRIDOR-REMOVE OLD CEILING TILES AND	2014	37,576	1,366	27.5	1,366		3,473	20
21	INSTALL NEW ACOUSTICAL CEILING SYSTEM								21
22	100 WING CORRIDOR-ACROVYN HANDRAIL & WALL PAN	2014	31,471	1,145	27.5	1,145		2,910	22
23	100 WING CORRIDOR - REMOVE COVE BASE AND VCT	2014	13,429	488	27.5	488		1,240	23
24	AND INSTALL NEW VCT,PVT AND MILL WORK								24
25	100 WING CORRIDOR - WALL COVERING,FLOOR PREP .	2014	9,356	340	27.5	340		864	25
26	AND MILLWORK								26
27	100 WING CORRIDOR - HANDRAIL GUARDS AND 2215 SF	2014	9,190	334	27.5	334		849	27
28	OF VCT CORK BOARD								28
29	100 WING CORRIDOR - VCT AND PVT BORDER	2014	3,694	134	27.5	134		341	29
30	100 WING CORRIDOR - PAINT DOORS & KICK PLATES	2014	4,179	152	27.5	152		386	30
31	1ST FLOOR NURSE STATION - DEMO OLD AND RELOCATE	2014	5,108	186	27.5	186		473	31
32	PLUMBING								32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,415,344	\$ 383,588		\$ 383,588	\$	\$ 6,393,640	34

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

Facility Name & ID Number **BRIA OF RIVER OAKS**# **0052043**

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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 12D, Carried Forward		\$ 14,415,344	\$ 383,588		\$ 383,588	\$	\$ 6,393,640	1
2	1ST FLOOR NURSE STATION - CUSTOM LARGE NURSE	2014	14,106	513	27.5	513		1,304	2
3	STATION WITH SOLID SURFACE								3
4	THERAPY ROOM - DOORS	2014	5,975	217	27.5	217		552	4
5	THERAPY ROOM - REMOVE EXISTING CEILING TILES	2014	9,875	359	27.5	359		912	5
6	AND INSTALL NEW ACOUSTICAL CEILING SYSTEM	2014	13,073	475	27.5	475		1,207	6
7	THERAPY ROOM - INSTALL NEW VCT AND COVE BASE								7
8	REMOVE PLUMBING FR RESIDENT ROOM AND DOORS								8
9	AND WALLS AND INSTALL NEW DRYWALL AND WINDOW								9
10	INSTALL								10
11	THERAPY ROOM - BATHROOM	2014	7,778	283	27.5	283		719	11
12	CONFERENCE ROOM - NEW CAPET TILE, COVE BASE, AN	2014	5,483	199	27.5	199		506	12
13	CORNER GUARDS								13
14	CONFERENCE ROOM - BATHROOM	2014	2,770	101	27.5	101		257	14
15	GUEST BATHROOM - REMOVE OLD PLUMBING FIXTURES	2014	11,071	403	27.5	403		1,024	15
16	AND INSTALL NEW FLOORING AND SINK AND TOILETS								16
17	RESIDENT ROOMS-CUBICLE CURTAINS,OVERHEAD LIGH	2014	5,976	217	27.5	217		552	17
18	1ST FLOOR - SIGNAGE RESIDENT ROOMS AND COMMON	2014	2,670	97	27.5	97		247	18
19	AREAS,CORNER GUARDS								19
20	1ST FLOOR RESIDENT ROOMS- OVERBED LIGHTS	2014	10,697	389	27.5	389		989	20
21	1ST FLOOR RESIDENT ROOMS- UPHOLSTERED CORNICE	2014	12,127	441	27.5	441		1,121	21
22	WITH OPERATIONAL PANELS								22
23	VESTIBULE,LOBBY ADMIN OFFICE,THERAPY ROOM,NUR	2014	36,871	1,341	27.5	1,341		3,408	23
24	STATION-REMOVE OLD WALL COVERING PREP AND INSTALL								24
25	NEW COVERING								25
26	100 WING - REMOVE KICK PLATES AND DOOR LAMINATI	2014	8,250	300	27.5	300		762	26
27	100 WING - CHILL WATER PIPE	2014	8,472	308	27.5	308		783	27
28	CORRIDOR AND KITCHEN - REPLACE 2' GALVANIZED PII	2014	10,264	373	27.5	373		948	28
29	AND PAINT CEILING								29
30	ADMINISTRATOR OFFICE - REMOVE OLD DROP CEILING	2014	10,258	373	27.5	373		948	30
31	AND LIGHTS AND INSTALL NEW ONE								31
32	1ST FLOOR NURSE STATION - CUSTOM NURSES STATION	2014	7,979	290	27.5	290		737	32
33	ADMINISTRATOR OFFICE - CARPET AND NEW BATHROO	2014	6,316	230	27.5	230		584	33
34	TOTAL (lines 1 thru 33)		\$ 14,605,355	\$ 390,497		\$ 390,497	\$	\$ 6,411,200	34

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

Facility Name & ID Number **BRIA OF RIVER OAKS**# **0052043**

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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 12E, Carried Forward		\$ 14,605,355	\$ 390,497		\$ 390,497	\$	\$ 6,411,200	1
2	BOOKKEEPING OFFICE - INSTALL NEW 2 CIRCUIT MINI	2014	9,875	359	27.5	359		912	2
3	SPLIT SYSTEM								3
4	VESTIBULE - REMO EXISTING STORE FRONT AND INSTAI	2014	24,659	897	27.5	897		2,280	4
5	NEW STORE FRONT WITH 2 SETS OF SWING DOORS								5
6	LOBBY AND VESTIBULE - REMOVE OLD FLOOR AND	2014	8,862	322	27.5	322		819	6
7	INSTALL NEW CERAMIC TILE,CARPET AND MILLWORK								7
8	LOBBY FRAME WALL WITH DOOR OPENING	2014	12,761	464	27.5	464		1,179	8
9	LOBBY - REMOVE CEILING TILES AND INSTALL NEW	2014	5,031	183	27.5	183		465	9
10	ACOUSTICAL TILES								10
11	LOBBY - REMOVE WALL AND INSTALL NEW BETWEEN	2014	15,230	554	27.5	554		1,408	11
12	LOBBY OFFICE, NEW CONDUIT FOR LIGHTING								12
13	ADMINISTRATOR OFFICE - REMOVE CEILING TILES								13
14	AND LIGHT FIXTURES AND INSTALL NEW CARPET FLOO	2014	7,826	285	27.5	285		724	14
15									15
16	LIFE SAFETY WORK	2014	11,722	426	27.5	426		976	16
17	BOILER WORK- HOT WATER SUPPLY PUMP	2014	11,935	434	27.5	434		995	17
18	REPLACE WATER HEATER	2014	5,500	200	27.5	200		458	18
19	REPLACE DAMPERS FOR THE GENERATOR	2014	5,485	199	27.5	199		456	19
20	DOOR AND FIRE ALARM	2014	8,350	304	27.5	304		697	20
21	DOOR PACKAGE	2014	6,800	247	27.5	247		566	21
22	INSTALL DELAYED EGRESS MAGNET LOCK	2014	6,042	220	27.5	220		504	22
23	INSTALL TEN NEW COMBINATION CHILLED/HOT WATER	2014	22,000	800	27.5	800		1,833	23
24	COMPLETE CONVECTORS								24
25	LAUNDRY ROOM DOORS	2014	5,800	211	27.5	211		484	25
26	ADD ON ROOM CONVECTORS REPLACEMENT	2014	22,000	800	27.5	800		1,833	26
27	ADD ON ROOM CONVECTORS REPLACEMENT	2014	9,900	360	27.5	360		825	27
28	RELOCATE FIRELITE ALARM ANNUNCIATOR CONTROL	2014	2,073	75	27.5	75		172	28
29	PANEL								29
30	FIRE ALARM PANEL	2014	11,300	411	27.5	411		942	30
31	INSTALL 5 NEW 90 MINUTE FIRE RATED DOOR SLABS	2014	4,858	177	27.5	177		406	31
32	WITH FIRE RATED WIRE GLASS WINDOWS								32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,823,364	\$ 398,425		\$ 398,425	\$	\$ 6,430,134	34

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

Facility Name & ID Number **BRIA OF RIVER OAKS**# **0052043**

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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 12F, Carried Forward		\$ 14,823,364	\$ 398,425		\$ 398,425	\$	\$ 6,430,134	1
2	PARKING LOT	2014	32,400	2,160	15	2,160		5,400	2
3	PARKING LOT	2014	32,873	2,192	15	2,192		5,480	3
4	SIGN PYLON & LETTERING	2014	2,985	199	15	199		498	4
5	WINDOW TREATMENTS - PANELS, CURTAINS	2015	7,831	1,079	7	1,079		5,134	5
6	LOGOS AND LETTERS	2015	5,119	705	7	705		3,356	6
7	INSTALLED NEW ROOFING SYSTEM	2015	156,200	5,680	37.5	5,680		7,337	7
8	REPLACE THE SIDEWALKS ON EITHER SIDE OF CIRCLE DRIVE	2016	25,600	854	27.5	854		854	8
9	TO MAIN ENTRANCE, REMOVE & REPLACE THE EXTERIOR								9
10	BRICK COLUMN WITH A NEW COLUMN, CREATE SUPPER								10
11	& NEW DOWNSPOUTS AT ROOM;REMOVE & REPLACE THE								11
12	OFFICE WINDOW								12
13	INSTALLED CHILLER	2016	27,620	544	27.5	544		544	13
14	RESIDENT ROOMS-REPLACE ALL CEILING TILE IN 41 RESIDENT	2016	18,450	252	27.5	252		252	14
15	ROOMS AND PAINT CEILING GRID								15
16	REPLACE ALL FLOOR TILES & COVE BASE IN ALL 21	2016	10,500	143	27.5	143		143	16
17	RESIDENT; BATHROOMS WITH CERAMIC TILE AND COVE								17
18	BASE.								18
19	INSTALLED DINING ROOM FLOOR & MATERIAL FOR	2016	25,910	353	27.5	353		353	19
20	RESIDENT BATHROOM FLOOR								20
21	2ND FLOOR PROJECT - PLUMBING, ELECTRICAL,DOOR SWING	2016	88,975	944	27.5	944		944	21
22	MOVING WATER ROOM,FRAMING TO MAKE NEW WATER								22
23	ROOM, MADE THE NEW STORAGE CLOSET, FRAMING FOR								23
24	THE NEW HVAC UNITS AND TO ALLOW FOR THE ELECTRICAL								24
25	SUBPANEL INSTALLATION, ELECTRICAL WORK FOR SUBPANEL								25
26	AND DEDICATED CIRCUITS, ADD UTILITY SINK AND HAND SINK								26
27	CONNECTIONS AND SUPPLY,CEILING GRID WORK,FLOORING								27
28	WINDOW REPLACEMENT,NEW HVAC CONVECTORS, PRIMING								28
29	AND PAINTING,SUPPLY NEW LIGHT FIXTURES FOR CEILING								29
30	LOW VOLTAGE WIRING FOR DIALYSIS TELEMETRY, SUPPLY								30
31	AND INSTALL 2 EXIT SIGNS								31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 15,257,827	\$ 413,530		\$ 413,530	\$	\$ 6,460,429	34

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

Facility Name & ID Number BRIA OF RIVER OAKS

0052043

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12G, Carried Forward		\$ 15,257,827	\$ 413,530		\$ 413,530	\$	\$ 6,460,429	1
2 PLASTER & PAINT 12 PATIENT ROOM; INSTALLED CERAMIC	2016	28,295	214	27.5	214		214	2
3 TILE IN 6 BATHROOMS;REMOVE CERAMIC BASEBOARD IN								3
4 RESIDENT ROOMS & INSTALLED NEW COVE BASE								4
5 FIRE DAMPERS FOR BATHROOM VENTS	2016	5,004	8	27.5	8		8	5
6 INSTALLED 15 FIRE DAMPERS	2016	12,960	19	27.5	19		19	6
7 RESIDENT ROOMS - PLASTER , PRIME & PAINT 12 ROOMS	2016	21,025	32	27.5	32		32	7
8 REMODEL 7 BATHROOMS								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)		\$ 15,325,111	\$ 413,803		\$ 413,803	\$	\$ 6,460,702	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	\$ 220,502	\$ 24,848	\$ 22,050	\$ (2,798)	10 YRS	\$ 53,433	71
72	Current Year Purchases	94,766	55,387	4,738	(50,649)	10 YRS	4,738	72
73	Fully Depreciated Assets							73
74	RELATED PARTY		13,652	13,652				74
75	TOTALS	\$ 315,268	\$ 93,887	\$ 40,440	\$ (53,447)		\$ 58,171	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 17,140,379	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 507,690	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 454,243	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (53,447)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,518,873	85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A - RELATED PARTY

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:				\$ 2,783,327			3
4	Additions							4
5								5
6								6
7	TOTAL				\$ 2,783,327			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?

16. Rental Amount for movable equipment: \$ 42,380 Description: ☐ YES ☐ NO

(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			\$	\$	17
18	SEE ATTACHED SCHEDULE			41,303	18
19					19
20					20
21	TOTAL		\$	\$ 41,303	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. /2017 \$

13. /2018 \$

14. /2019 \$

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

THE FACILITY HIRES ONLY CERTIFIED NURSES AIDES

B. EXPENSES

ALLOCATION OF COSTS (d)

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

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.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 288,517	\$		\$ 288,517	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			67,036			67,036	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			352,706			352,706	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				230,463		230,463	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Radiology,Lab, IV Therapy, Other Service Other (specify): Medical Supplies					32,308	26,242		32,308 26,242	13
14	TOTAL			\$		\$ 740,567	\$ 256,705		\$ 997,272	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.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 424,111	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (360,000))	4,879,242		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	219,268		6
7	Other Prepaid Expenses	108,032		7
8	Accounts Receivable (owners or related parties)	441,485		8
9	Other(specify): Due From Burnham Realty	700,241		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,772,379	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	336,273		16
17	Accumulated Depreciation (book methods)	(252,660)		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): Due From Burnham Healthcare]	772,500		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 856,113	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,628,492	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,817,220	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,700,000		29
30	Accrued Salaries Payable	159,035		30
31	Accrued Taxes Payable (excluding real estate taxes)	27,666		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Note Payables	134,363		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,838,284	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	269,722		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 269,722	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,108,006	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,520,486	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,628,492	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,891,301	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)	\$ 1,891,303	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,829,183	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(1,200,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) OUT OF PERIOD EXPENSES		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 629,183	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)	\$ 2,520,486	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number BRIA OF RIVER OAKS

0052043

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

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	\$ 17,943,298	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,943,298	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***	5,219	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 5,219	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 17,948,517	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	3,153,604	31
32	Health Care	4,588,828	32
33	General Administration	3,603,534	33
	B. Capital Expense		
34	Ownership	3,079,920	34
	C. Ancillary Expense		
35	Special Cost Centers	997,272	35
36	Provider Participation Fee	689,078	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,112,236	40
41	Income before Income Taxes (line 30 minus line 40)**	1,836,281	41
42	Income Taxes	(7,098)	42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,829,183	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 13,813,912	44
45	Private Pay - Net Inpatient Revenue	59,840	45
46	Medicare - Net Inpatient Revenue	3,761,083	46
47	Other-(specify) <u>HOSPICE/INSURANCE/ETC</u>	54,698	47
48	Other-(specify) <u>Managed Care</u>	253,765	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 17,943,298	49

****TAX RETURN PREPARED ON CASH BASIS**

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? NO** If not, please attach a reconciliation.

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

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

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,932	2,118	\$ 104,368	\$ 49.28	1
2	Assistant Director of Nursing	3,259	3,423	157,739	46.08	2
3	Registered Nurses	23,056	25,441	728,671	28.64	3
4	Licensed Practical Nurses	50,058	54,020	1,290,760	23.89	4
5	CNAs & Orderlies	120,392	128,175	1,417,094	11.06	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	13,629	15,055	159,640	10.60	10
11	Social Service Workers	14,420	15,593	229,809	14.74	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	7,436	8,144	108,193	13.28	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,942	2,120	141,266	66.63	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,863	15,026	282,230	18.78	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	1,694	1,750	16,931	9.67	31
32	Other Health Care(specify)	7,070	8,012	219,351	27.38	32
33	Other(specify) Security Salaries	20,380	21,560	215,422	9.99	33
34	TOTAL (lines 1 - 33)	279,131	300,437	\$ 5,071,474 *	\$ 16.88	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	M	\$ 0	1-3	35
36	Medical Director	O	27,500	9-3	36
37	Medical Records Consultant	N	813	10-3	37
38	Nurse Consultant	T	0	10-3	38
39	Pharmacist Consultant	H	24,102	10-3	39
40	Physical Therapy Consultant	L	0	10a-3	40
41	Occupational Therapy Consultant	Y	0	10a-3	41
42	Respiratory Therapy Consultant		2,258	10a-3	42
43	Speech Therapy Consultant	F	0	10a-3	43
44	Activity Consultant	E	1,824	11-3	44
45	Social Service Consultant	E	1,500	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 57,997		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ 0	10-3	50
51	Licensed Practical Nurses		0	10-3	51
52	Certified Nurse Assistants/Aides		0	10-3	52
53	TOTAL (lines 50 - 52)		\$		53

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

** See instructions.

Facility Name & ID Number		BRIA OF RIVER OAKS		STATE OF ILLINOIS		# 0052043		Report Period Beginning:		01/01/2016		Page 21		Ending: 12/31/2016	
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	
NANCY GIVEN		ADMINISTRATOR				\$ 141,266		Workers' Compensation Insurance		\$ 83,173		IDPH License Fee		\$ 0	
		ASST ADMIN				0		Unemployment Compensation Insurance		102,327		Advertising: Employee Recruitment		6,093	
		OTHER ADMIN				0		FICA Taxes		381,135		Health Care Worker Background Check		785	
								Employee Health Insurance		239,610		(Indicate # of checks performed 16)			
								Employee Meals		54,900		Patient Background Checks		223 1,711	
								Illinois Municipal Retirement Fund (IMRF)*				TRUST/FRANCHISE/CONTRIB/ETC		39,801	
								EMPLOYEE BENEFITS - OTHER		15,657		MARKETING/ADV/PROMO		32,278	
								EMPLOYEE PHYSICAL EXAMS		0		LICENSES/DUES/SUBSCRIPTIONS		31,003	
								PENSION/PROFIT SHARING PLANS		0		MGMT CO ALLOC		17,770	
								INSURANCE - EXECUTIVE LIFE		0		TRUST/FRANCHISE/CONTRIB/ETC		(39,801)	
												Less: Public Relations Expense		(0)	
												Non-allowable advertising		(32,278)	
												Yellow page advertising		(0)	
TOTAL (agree to Schedule V, line 17, col. 1)						\$ 141,266						TOTAL (agree to Sch. V, line 20, col. 8)		\$ 57,362	
(List each licensed administrator separately.)															
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					
BRIA HEALTH SERVICES		\$ 960,500						Out-of-State Travel		\$					
MNB MANAGEMENT-FRED BERKOVITS		128,579													
								In-State Travel		0					
								RELATED PARY-MGMT ALLOC		10,418					
								Seminar Expense		0					
								Entertainment Expense		()					
TOTAL (agree to Schedule V, line 17, col. 3)		\$ 1,089,079						(agree to Sch. V, line 24, col. 8)							
(Attach a copy of any management service agreement)								TOTAL		\$ 10,418					
C. Professional Services				TOTAL											
Vendor/Payee		Type		Amount											
				\$											
SEE SCHEDULE ATTACHED				240,787											
TOTAL (agree to Schedule V, line 19, column 3)				\$ 240,787											
(For legal fee disclosure, see page 39 of instructions)															
				* Attach copy of IMRF notifications				**See instructions.							

BRIA OF RIVER OAKS
SCHEDULE-LEGAL
12/31/2016

LEGAL FEES
PAGE 21XIX.C.

INVOICE DATA	FIRM NAME	AMOUNT	DESCRIPTION OF SERVICES
1/1/2016	LAW OFFICES OF GARY A. WEINTRAUB	2,507.50	GENERAL COUNSELING
2/1/2016	LAW OFFICES OF GARY A. WEINTRAUB	4,248.00	GENERAL COUNSELING
3/1/2016	LAW OFFICES OF GARY A. WEINTRAUB	796.50	GENERAL COUNSELING
4/1/2016	LAW OFFICES OF GARY A. WEINTRAUB	3,923.50	GENERAL COUNSELING
5/1/2016	LAW OFFICES OF GARY A. WEINTRAUB	1,976.50	GENERAL COUNSELING
6/1/2016	LAW OFFICES OF GARY A. WEINTRAUB	737.50	
7/1/2016	LAW OFFICES OF GARY A. WEINTRAUB	3,805.50	GENERAL COUNSELING
8/1/2016	LAW OFFICES OF GARY A. WEINTRAUB	355.50	GENERAL COUNSELING
9/1/2016	LAW OFFICES OF GARY A. WEINTRAUB	3,599.00	GENERAL COUNSELING
10/1/2016	LAW OFFICES OF GARY A. WEINTRAUB	2,684.50	GENERAL COUNSELING
12/1/2016	LAW OFFICES OF GARY A. WEINTRAUB	531.00	GENERAL COUNSELING
7/29/2016	VANEK,LARSON & KOLB	3,637.50	GUARDIANSHIP
2/10/2016	LONNY BEN OGUS	5,800.00	LEGAL SERVICE
1/31/2016	LONNY BEN OGUS	650.00	LEGAL SERVICE
3/31/2016	LONNY BEN OGUS	2,915.00	LEGAL SERVICE
3/23-8/1/16	LONNY BEN OGUS	5,512.50	LEGAL SERVICE
10/5/2016	LONNY BEN OGUS	5,512.50	LEGAL SERVICE
11/4/2016	LONNY BEN OGUS	540.00	LEGAL SERVICE
10/6-12/27/1	LONNY BEN OGUS	4,792.50	LEGAL SERVICE
3/31/2016	O'HAGAN	255.00	LEGAL SERVICE
11/22/2016	THOMPSON COBURN	497.50	FEES FOR RENEWAL OF LOC
3/1/2016	LANER & MUCHIN	115.00	UNION NEGOTIATIONS
8/1/2016	LANER & MUCHIN	712.50	UNION NEGOTIATIONS
7/1/2016	LANER & MUCHIN	118.75	UNION NEGOTIATIONS
11/1/2016	LANER & MUCHIN	356.46	LEGAL CONSULTATION
11/1/2016	LANER & MUCHIN	475.00	UNION NEGOTIATIONS
4/19/2016	MEYERS & FLOWERS	3,019.00	GUARDIANSHIP
5/31/2016	MEYERS & FLOWERS	2,418.00	GUARDIANSHIP
10/14/2016	MEYERS & FLOWERS	219.00	GUARDIANSHIP
1/1/2016	MUCH SHELIST	182.50	GENERAL COUNSELING
9/1/2015	MUCH SHELIST	2,098.00	GENERAL COUNSELING
6/1/2016	MUCH SHELIST	225.00	GENERAL COUNSELING
7/1/2015	MUCH SHELIST	744.60	GENERAL COUNSELING
3/1/2016	MUCH SHELIST	1,884.00	GENERAL COUNSELING
2/1/2016	MUCH SHELIST	1,598.50	GENERAL COUNSELING
6/1/2015	MUCH SHELIST	219.00	GENERAL COUNSELING
5/1/2016	MUCH SHELIST	250.00	GENERAL COUNSELING
4/1/2016	MUCH SHELIST	407.00	GENERAL COUNSELING
8/1/2015	MUCH SHELIST	1,496.50	GENERAL COUNSELING
9/1/2016	MUCH SHELIST	412.50	GENERAL COUNSELING
11/1/2016	MUCH SHELIST	150.00	GENERAL COUNSELING
	STONE, MCGUIRE & SIEGEL	506.25	
	STONE, MCGUIRE & SIEGEL	597.50	
3/31/2016	STONE, MCGUIRE & SIEGEL	790.00	GENERAL COUNSELING
4/30/2016	STONE, MCGUIRE & SIEGEL	790.00	GENERAL COUNSELING
5/31/2016	STONE, MCGUIRE & SIEGEL	447.50	GENERAL COUNSELING
6/30/2016	STONE, MCGUIRE & SIEGEL	603.75	GENERAL COUNSELING
7/31/2016	STONE, MCGUIRE & SIEGEL	812.50	GENERAL COUNSELING
8/31/2016	STONE, MCGUIRE & SIEGEL	3,195.44	GENERAL COUNSELING
9/30/2016	STONE, MCGUIRE & SIEGEL	973.75	GENERAL COUNSELING
10/31/2016	STONE, MCGUIRE & SIEGEL	821.25	GENERAL COUNSELING
11/30/2016	STONE, MCGUIRE & SIEGEL	1,137.50	GENERAL COUNSELING
12/31/2016	STONE, MCGUIRE & SIEGEL	638.75	GENERAL COUNSELING
11/4/2016	CT LIEN SOLUTIONS	130.00	FEDERAL , STATE TAX LIEN & JUDGMENT LIEN SEARCH
12/29/2015	FIELD & GOLDBERG	362.50	GENERAL COUNSELING
TOTAL		84,185.50	

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. ICLTC \$ 24,467

(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? _____

(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 YR

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ _____ Line 10-2

(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. _____

(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 X NO _____ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 689,078
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 benefit on Schedule V. \$ 54,900 Has any meal income been offset against related costs? N/A Indicate the amount. \$ _____

(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. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 5%
d. Have vehicle usage logs been maintained? NO
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? NO
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? YES
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: _____

(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