

		FOR BHF USE					

LL1

2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

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>0051136</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>BRIA OF PALOS HILLS</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2020</u> to <u>12/31/2020</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.	
Address: <u>10426 SOUTH ROBERT'S</u> <u>PALOS HILLS</u> <u>60465</u>		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: <u>COOK</u>			
Telephone Number: <u>(847) 674-5795</u> Fax # <u>(847) 674-5794</u>			
HFS ID Number: _____			
Date of Initial License for Current Owners: <u>7/01/10</u>			
Type of Ownership:			
☐ VOLUNTARY,NON-PROFIT		☒ PROPRIETARY	
☐ Charitable Corp.		☐ GOVERNMENTAL	
☐ Trust		☐ State	
IRS Exemption Code _____		☐ Partnership	
		☐ Corporation	
		☐ "Sub-S" Corp.	
		☒ Limited Liability Co.	
		☐ Trust	
		☐ Other _____	
In the event there are further questions about this report, please contact:			
Name: <u>KATHLEEN MCNAMARA</u>			
Telephone Number: <u>(847) 675-3585</u>			
Email Address: _____			
		Officer or Administrator of Provider	
		(Signed) _____ (Date) _____	
		(Type or Print Name) <u>AVRUM WEINFELD</u>	
		(Title) <u>MEMBER</u>	
		(Signed) <u>(SEE ATTACHED ACCOUNTANTS' REPORT)</u> (Date) _____	
		Paid Preparer	
		(Print Name and Title) <u>KATHLEEN MCNAMARA</u> <u>VICE-PRESIDENT</u>	
		(Firm Name & Address) <u>KBKB, LTD</u> <u>6201 W. HOWARD STREET SUITE 201, NILES, IL 60714</u>	
		(Telephone) <u>(847) 675-3585</u> Fax # <u>(847) 675-3585</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	

Facility Name & ID Number

BRIA OF PALOS HILLS

#

0051136

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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	150	Skilled (SNF)	150	54,900
2		Skilled Pediatric (SNF/PED)		
3	53	Intermediate (ICF)	53	19,398
4		Intermediate/DD		
5		Sheltered Care (SC)		
6		ICF/DD 16 or Less		
7	203	TOTALS	203	74,298

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		13,490	13,490	8
9	SNF/PED				9
10	ICF	26,230	1,028	6,484	33,742
11	ICF/DD				
12	SC				
13	DD 16 OR LESS				
14	TOTALS	26,230	1,028	19,974	47,232

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

63.57%

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

0 (Do not include bed reserve 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

07/01/2010

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

YES

X

Date

07/01/2010

NO

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

YES

X

NO

If YES, enter number of beds certified

118

and days of care provided

13,490

Medicare Intermediary

ADMINISTAR FEDERAL

IV. ACCOUNTING BASIS

ACCRUAL

X

MODIFIED CASH*

CASH*

Is your fiscal year identical to your tax year?

YES

X

NO

Tax Year:

12/31/20

Fiscal Year:

12/31/20

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

Facility Name & ID Number **BRIA OF PALOS HILLS** # **0051136** Report Period Beginning: **1/1/2020** Ending: **12/31/2020**
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	691,000	53,959	65,318	810,277		810,277		810,277			1
2	Food Purchase		398,031		398,031		398,031		398,031			2
3	Housekeeping	203,183	28,987	378,354	610,524		610,524		610,524			3
4	Laundry	5,643	33,098	252,238	290,979		290,979		290,979			4
5	Heat and Other Utilities			258,072	258,072		258,072		258,072			5
6	Maintenance	138,747	137,692	79,105	355,544		355,544	897	356,441			6
7	Other (specify):*			37,043	37,043		37,043	182	37,225			7
8	TOTAL General Services	1,038,573	651,767	1,070,130	2,760,470		2,760,470	1,079	2,761,549			8
	B. Health Care and Programs											
9	Medical Director			99,957	99,957		99,957		99,957			9
10	Nursing and Medical Records	5,269,753	647,287	284,239	6,201,279		6,201,279	66,834	6,268,113			10
10a	Therapy	34,128		30,627	64,755		64,755		64,755			10a
11	Activities	123,163	1,289		124,452		124,452		124,452			11
12	Social Services	172,073	7,532	625	180,230		180,230		180,230			12
13	CNA Training			25,250	25,250		25,250		25,250			13
14	Program Transportation			60	60		60		60			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	5,599,117	656,108	440,758	6,695,983		6,695,983	66,834	6,762,817			16
	C. General Administration											
17	Administrative	292,715			292,715		292,715	11,000	303,715			17
18	Directors Fees											18
19	Professional Services			686,950	686,950		686,950	(171,642)	515,308			19
20	Dues, Fees, Subscriptions & Promotions			132,360	132,360		132,360	(52,102)	80,258			20
21	Clerical & General Office Expenses	530,443	31,257	277,476	839,176		839,176	(35,668)	803,508			21
22	Employee Benefits & Payroll Taxes			862,003	862,003		862,003		862,003			22
23	Inservice Training & Education			22,768	22,768		22,768	280	23,048			23
24	Travel and Seminar			5,111	5,111		5,111	2,837	7,948			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			418,514	418,514		418,514	4,238	422,752			26
27	Other (specify):* BAD DEBTS			4,119,306	4,119,306		4,119,306	(4,091,416)	27,890			27
28	TOTAL General Administration	823,158	31,257	6,524,488	7,378,903		7,378,903	(4,332,473)	3,046,430			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,460,848	1,339,132	8,035,376	16,835,356		16,835,356	(4,264,560)	12,570,796			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	LINE		SCHED REF	TOTAL
1	DIETARY			10	NURSING		
	DIETITIAN CONSULTANT	XVIII B 35-2	54,080		CONTRACT NURSING	XVIII C 53-2	182,518
	REPAIRS & MAINTENANCE		11,238		LABORATORY & XRAY EXPENSE		4,833
	CONTRACTED DIETARY SERVICES		0		PURCHASED SERVICES		0
			65,318		PSYCHO-SOCIAL CONSULTANT	XVIII B __-2	0
3	HOUSEKEEPING				RESTORATIVE NURSING CONSULTANT	XVIII B 38-2	75,008
	CONTRACTED HOUSEKEEPING SERVICES		378,354		MEDICAL RECORDS CONSULTANT	XVIII B 37-2	0
			378,354		PHARMACY CONSULTANT	XVIII B 39-2	9,880
4	LAUNDRY				UTILIZATION REVIEW FEES	XVIII B __-2	0
	EQUIPMENT REPAIRS & MAINTENANCE		0		PHYSICIANS	XVIII B __-2	0
	CONTRACTED LAUNDRY SERVICES		252,238		PSYCHIATRIC	XVIII B __-2	12,000
			252,238		RN CONSULTANT	XVIII B 38-2	
5	HEAT & OTHER UTILITIES						
	GAS HEAT		38,791				
	ELECTRICITY		138,815				
	WATER		66,436				284,239
	CABLE TV - LOBBY		14,030	10a	THERAPY		
			258,072		PHYSICAL THERAPY SERVICES		0
6	MAINTENANCE				SPEECH THERAPY SERVICES		0
	GROUNDS MAINTENANCE		29,056		OCCUPATIONAL THERAPY SERVICES		0
	PAINTING & DECORATING		0		REHABILITATION CONSULTANT	XVIII B __-2	0
	BUILDING REPAIRS		0		PHYSICAL THERAPY CONSULTANT	XVIII B 40-2	14,161
	MAINTENANCE TRAVEL		0		OCCUPATIONAL THERAPY CONSULTANT	XVIII B 41-2	12,127
	EQUIPMENT MAINTENANCE & REPAIR		8,798		RESPIRATORY THERAPY CONSULTANT	XVIII B 42-2	103
	ELEVATOR MAINTENANCE & REPAIR		0		SPEECH THERAPY CONSULTANT	XVIII B 43-2	4,236
	OUTSIDE LABOR		0				
	EXTERMINATING SERVICE		0				
	FIRE SERVICE		41,251				30,627
				11	ACTIVITIES		
					CABLE TV - PATIENT ROOMS		0
					ACTIVITY REHAB CONSULTANT	XVIII B 44-2	0
			79,105				0
7	OTHER			12	SOCIAL SERVICES		
	SCAVENGER		37,043		SOCIAL REHABILITATION SERVICES		0
	SECURITY SERVICE		0		SOCIAL REHABILITATION CONSULTANT	XVIII B 45-2	625
					SOCIAL WORKER	XVIII B 45-2	0
			37,043				625
9	MEDICAL DIRECTOR			13	NURSE AIDE TRAINING		
	MEDICAL DIRECTOR FEES		99,957		NURSE AIDE TRAINING COSTS	XIII	25,250
			99,957				25,250

V.COST CENTER EXPENSES			PAGE 3 COLUMN 3 OTHER	
LINE	SCHED REF	TOTAL	LINE	TOTAL
14	PROGRAM TRANSPORTATION			
	PATIENT TRANSPORTATION	60		
				60
17	ADMINISTRATIVE			
	MANAGEMENT FEES XIX B	0		0
	DIRECTORS FEES			
18	DIRECTORS FEES	0		0
19	PROFESSIONAL SERVICES			
	DATA PROCESSING XIX C	14,045		
	ADMINISTRATIVE CONSULTANTS XIX C	0		
	PROFESSIONAL FEES XIX C	492,905		
	BOOKKEEPING/ADMINISTRATIVE SERVICES	180,000		
				686,950
20	FEES,SUBSCRIPTIONS,PROMOTIONS			
	ENTERTAINMENT & MARKETING VI 19 XIX F	0		
	ADV & PROMO-NON PATIENT RELATED VI 25 XIX F	36,083		
	EMPLOYEE WANT ADS XIX F	33,909		
	CONTRIBUTIONS VI 20 XIX F	6,500		
	DUES & SUBSCRIPTIONS XIX F	25,031		
	LICENSES & PERMITS XIX F	8,359		
	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	14,639		
	HEALTH CARE WORKER BACKGROUND CHECKS XIX F	30		
	PATIENT BACKGROUND CHECKS XIX F	7,809		
				132,360
21	CLERICAL & GENERAL OFFICE EXPENSES			
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)	8,237		
	EQUIPMENT REPAIR & MAINTENANCE	193,595		
	OUTSIDE CLERICAL SERVICES	0		
	PENALTIES / OVERDRAFT CHARGES VI 18	1,545		
	HOME OFFICE EXPENSE	0		
	THEFT & DAMAGE LOSS	0		
	TELEPHONE	74,032		
	MESSENGER SERVICE	67		
				277,476

V.COST CENTER EXPENSES			PAGE 3 COLUMN 3 OTHER	
LINE	SCHED REF	TOTAL	LINE	TOTAL
22	EMPLOYEE BENEFITS & PAYROLL TAXES			
	FICA TAXES XIX D	559,478		
	UNEMPLOYMENT COMPENSATION XIX D	49,457		
	WORKERS COMPENSATION INSURANCE XIX D	163,857		
	HOSPITALIZATION INSURANCE XIX D	57,434		
	EMPLOYEE BENEFITS - OTHER XIX D	31,777		
	EMPLOYEE PHYSICAL EXAMS XIX D	0		
	INSURANCE - EXECUTIVE LIFE VI 21/XIX D	0		
	PENSION/PROFIT SHARING PLANS XIX D	0		
				862,003
23	INSERVICE TRAINING & EDUCATION			
	EDUCATION & SEMINARS	22,768		
				22,768
24	TRAVEL & SEMINARS			
	EDUCATION & SEMINARS XIX G	0		
	TRAVEL XIX G	5,111		
				5,111
25	ADMIN. STAFF TRANSPORTATION			
	TRANSPORTATION - STAFF	0		
				0
26	INSURANCE - PROP. LIAB & MALPRACTICE			
	GENERAL INSURANCE	418,514		
				418,514
27	OTHER			
	BAD DEBTS VI 24	4,119,306		
				4,119,306

GRAND TOTAL COLUMN 3 OTHER 8,035,376

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			43,072	43,072		43,072	960,800	1,003,872			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			27,430	27,430		27,430	992,774	1,020,204			32
33	Real Estate Taxes			886,360	886,360		886,360		886,360			33
34	Rent-Facility & Grounds			2,077,178	2,077,178		2,077,178	(2,077,178)				34
35	Rent-Equipment & Vehicles			80,782	80,782		80,782	2,705	83,487			35
36	Other (specify):* RENT PARKING			18,000	18,000		18,000		18,000			36
37	TOTAL Ownership			3,132,822	3,132,822		3,132,822	(120,899)	3,011,923			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		869,692	1,358,504	2,228,196		2,228,196		2,228,196			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			323,139	323,139		323,139		323,139			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		869,692	1,681,643	2,551,335		2,551,335		2,551,335			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	7,460,848	2,208,824	12,849,841	22,519,513		22,519,513	(4,385,459)	18,134,054			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	90,512	30		9
10	Interest and Other Investment Income	(27,494)	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	(17,850)	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	(1,545)	21		18
19	Entertainment				19
20	Contributions	(21,139)	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	(4,119,306)	27		24
25	Fund Raising, Advertising and Promotional	(36,083)	20		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 SEE PAGE 5A	(150,301)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (4,283,206)		\$	30

BHF USE ONLY									
48		49		50		51		52	

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)	(102,253)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (102,253)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (4,385,459)		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.			\$		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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	MARKETING SALARIES	\$ (150,301)	21	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				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	(150,301)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF PALOS HILLS# 0051136

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	897	0	0	0	0	0	0	0	0	897	6
7	Other (specify):*	0	0	182	0	0	0	0	0	0	0	0	182	7
8	TOTAL General Services	0	0	1,079	0	0	0	0	0	0	0	0	1,079	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	66,834	0	0	0	0	0	0	0	0	66,834	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	66,834	0	0	0	0	0	0	0	0	66,834	16
	C. General Administration													
17	Administrative	0	0	11,000	0	0	0	0	0	0	0	0	11,000	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	3,500	(175,142)	0	0	0	0	0	0	0	0	(171,642)	19
20	Fees, Subscriptions & Promotions	(57,222)	0	5,120	0	0	0	0	0	0	0	0	(52,102)	20
21	Clerical & General Office Expenses	(151,846)	0	116,178	0	0	0	0	0	0	0	0	(35,668)	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	280	0	0	0	0	0	0	0	0	280	23
24	Travel and Seminar	0	0	2,837	0	0	0	0	0	0	0	0	2,837	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	4,238	0	0	0	0	0	0	0	0	4,238	26
27	Other (specify):*	(4,119,306)	0	27,890	0	0	0	0	0	0	0	0	(4,091,416)	27
28	TOTAL General Administration	(4,328,374)	3,500	(7,599)	0	0	0	0	0	0	0	0	(4,332,473)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(4,328,374)	3,500	60,314	0	0	0	0	0	0	0	0	(4,264,560)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	90,512	866,023	4,265	0	0	0	0	0	0	0	0	960,800	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(45,344)	1,015,089	23,029	0	0	0	0	0	0	0	0	992,774	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(2,077,178)	0	0	0	0	0	0	0	0	0	(2,077,178)	34
35	Rent-Equipment & Vehicles	0	0	2,705	0	0	0	0	0	0	0	0	2,705	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	45,168	(196,066)	29,999	0	0	0	0	0	0	0	0	(120,899)	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)	(4,283,206)	(192,566)	90,313	0	0	0	0	0	0	0	0	(4,385,459)	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.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	RENT	\$ 2,077,178	PM NURSING & REHAB		\$	(2,077,178)	1
2	V	30	DEPRECIATION				866,023	866,023	2
3	V	32	INTEREST EXPENSE				974,969	974,969	3
4	V	19	PROFESSIONAL FEES				3,500	3,500	4
5	V	32	AMORTIZATION				40,120	40,120	5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 2,077,178			\$ 1,884,612	\$ * (192,566)	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	19	BOOKKEEPING/ADM SERVICES	\$ 180,000	BRIA HEALTH SERVICES, LLC		\$	\$ (180,000)	15
16	V								16
17	V	17	CFO SALARY-A.WEINFELD				11,000	11,000	17
18	V	10	SALARIES-MEDICARE/NURSING				35,283	35,283	18
19	V	10	SALARIES-REGIONAL DIR RELATED PARTIES				26,215	26,215	19
20	V	21	SALARIES-CLERICAL RELATED PARTIES				3,842	3,842	20
21	V	21	SALARIES-CLERICAL				92,253	92,253	21
22	V	6	MAINTENANCE				897	897	22
23	V	7	SCAVENGER				182	182	23
24	V	10	NURSING CONSULTANT & SUPPLIES				5,336	5,336	24
25	V	19	PROFESSIONAL FEES				4,858	4,858	25
26	V	20	DUES,FEES,SUBSCRIPTIONS				5,120	5,120	26
27	V	21	OFFICE EXPENSE				20,083	20,083	27
28	V	23	SEMINARS				280	280	28
29	V	24	TRAVEL				2,837	2,837	29
30	V	26	INSURANCE				4,238	4,238	30
31	V	27	EMPLOYEE BENEFITS				27,890	27,890	31
32	V	30	DEPRECIATION				4,265	4,265	32
33	V	32	INTEREST				23,029	23,029	33
34	V	35	AUTO LEASE				1,629	1,629	34
35	V	35	EQUIPMENT RENTAL				1,076	1,076	35
36	V								36
37	V								37
38	V								38
39	Total			\$ 180,000			\$ 270,313	\$ * 90,313	39

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

Facility Name & ID Number

BRIA OF PALOS HILLS

0051136

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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	DANIEL WEISS	16.67	BRIA OF CAHOKIA	CAHOKIA	WEISS MGMT	SKOKIE	MANAGEMENT/	1
2	NATAN WEISS	16.67			GROUP, INC		CLERICAL	2
3	AVRUM WEINFELD	16.67	BRIA OF BELLEVILLE	BELLEVILLE				3
4	DEANNA KAPLAN	49.99			BRIA HEALTH	SKOKIE	MANAGEMENT	4
5			BRIA OF CHICAGO HEIGHTS	SOUTH CHICAGO	SERVICES, LLC		SERVICES	5
6				HEIGHTS				6
7					PM NURSING &	SKOKIE	REAL ESTATE	7
8			BRIA OF FOREST EDGE	CHICAGO	REHAB			8
9								9
10			BRIA OF GENEVA	GENEVA				10
11								11
12			LAKE PARK CENTER	WAUKEGAN				12
13								13
14			BRIA OF RIVER OAKS	BURNHAM				14
15								15
16			BRIA OF WESTMONT	WESTMONT				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

Facility Name & ID Number **BRIA OF PALOS HILLS** # **0051136** Report Period Beginning: **1/1/2020** Ending: **12/31/2020**

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	ALLOCATIONS FROM BRIA HEALTH SERVICES LLC:								\$		1
2	AVRUM WEINFELD	SHAREHOLDER	ADMINISTRATIV	16.67	SEE	4	10.00	SALARY	11,000	17-+7	2
3					ATTACHED						3
4					SCHEDULE						4
5											5
6	ALLOCATIONS FROM WESS MANAGEMENT GROUP:										6
7	DANIEL WEISS	SHAREHOLDER	ADMINISTRATIV	16.67		4	10.00	SALARY	7,000	17-7	7
8											8
9	NATAN WEISS	CFO	FINANCE/MGMT	16.67		4	10.00	SALARY	14,500	17-7	9
10											10
11											11
12											12
13								TOTAL	\$ 32,500		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 PALOS HILLS# 0051136

Report Period Beginning:

1/1/2020Ending: 2/31/2020

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

5151 CHURCH STREET

City / State / Zip Code

SKOKIE, IL 60077

Phone Number

(847) 674-5795

Fax Number

(847) 674-5794

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	17	CFO SALARY-A.WEINFELD	wghtd avr hours	9	\$ 99,000	\$ 99,000		\$ 11,000	1
2	10	SALARIES-MEDICARE/NURSING	CENSUS DAYS	9	355,924	355,924	47,232	35,283	2
3	10	SALARIES-REGIONAL DIR RELA	wghtd avr hours	9	235,935	235,935		26,215	3
4	21	SALARIES-CLERICAL RELATED	wghtd avr hours	9	107,288	107,288		3,842	4
5	21	SALARIES-CLERICAL	CENSUS DAYS	9	930,610	930,610	47,232	92,253	5
6	6	MAINTENANCE	CENSUS DAYS	9	9,053		47,232	897	6
7	7	SCAVENGER	CENSUS DAYS	9	1,836		47,232	182	7
8	10	NURSING CONSULTANT & SUPPL	CENSUS DAYS	9	53,827		47,232	5,336	8
9	19	PROFESSIONAL FEES	CENSUS DAYS	9	49,003		47,232	4,858	9
10	20	DUES,FEES,SUBSCRIPTIONS	CENSUS DAYS	9	51,648		47,232	5,120	10
11	21	OFFICE EXPENSE	CENSUS DAYS	9	202,594		47,232	20,083	11
12	23	SEMINARS	CENSUS DAYS	9	2,822		47,232	280	12
13	24	TRAVEL	CENSUS DAYS	9	28,614		47,232	2,837	13
14	26	INSURANCE	CENSUS DAYS	9	42,750		47,232	4,238	14
15	27	EMPLOYEE BENEFITS	CENSUS DAYS	9	281,347		47,232	27,890	15
16	30	DEPRECIATION	CENSUS DAYS	9	43,023		47,232	4,265	16
17	32	INTEREST	CENSUS DAYS	9	232,306		47,232	23,029	17
18	35	AUTO LEASE	CENSUS DAYS	9	16,432		47,232	1,629	18
19	35	EQUIPMENT RENTAL	CENSUS DAYS	9	10,854		47,232	1,076	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 2,754,866	\$ 1,728,757		\$ 270,313	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	RELATED PARTY: PM NURSING & REHAB						\$		\$			\$	1
2	THE PRIVATE BANK	X		LOAN	\$36,300.00	2/19/15	20,750,000	18,720,200	2/19/19	PRIME+	974,969	2	
3	LOAN COSTS	X		AMORTIZATION OF LOAN COSTS			123,361	59,837			40,120	3	
4												4	
5												5	
	Working Capital												
6	BANK FINANCIAL	X		WORKING CAPITAL	DEMAND	08/01/10	750,000			PRIME+	9,580	6	
7												7	
8	RELATED PARTY ALLOCATION										23,029	8	
9	TOTAL Facility Related				\$36,300.00		\$ 21,623,361	\$ 18,780,037			\$ 1,047,698	9	
	B. Non-Facility Related*												
10	THE PRIVATE BANK		X	LOAN		2/19/15	595,000		2/18/21	3.0000	17,850	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$ 595,000	\$			\$ 17,850	14	
15	TOTALS (line 9+line14)						\$ 22,218,361	\$ 18,780,037			\$ 1,065,548	15	

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

* 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 2019 report.			\$	879,731	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.)			\$	964,322	2
3. Under or (over) accrual (line 2 minus line 1).			\$	84,591	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	985,838	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 \$ 184,069 For 16 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	(184,069)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	886,360	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2015	445,186	8	
		2016	570,020	9	
		2017	640,952	10	
		2018	860,296	11	
		2019	964,322	12	
				FOR BHF USE ONLY	
		13	FROM R. E. TAX STATEMENT FOR 2019	\$	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 PALOS HILLS COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0051136

CONTACT PERSON REGARDING THIS REPORT KATHLEEN MCNAMARA

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

Enter the tax index number and real estate tax assessed for 2019 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 2019.

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: 46,000

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

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).

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	NURSING HOME		2012	\$ 812,700	1
2	NURSING HOME		2016	637,703	2
3	TOTALS			\$ 1,450,403	3

Facility Name & ID Number **BRIA OF PALOS HILLS**

0051136

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	203		2012		\$ 1,636,707	\$ 40,918	27.5	\$ 41,967	\$ 1,049	\$ 333,987	4
5			2016		18,665,735	622,191	27.5	678,754	56,563	3,026,112	5
6											6
7											7
8	RELATED PARTY SL DEPRECIATION				71,696	1,910		1,910			8
	Improvement Type**										
9	ROOF TOP AIR CONDITION			2010	9,124					9,124	9
10	LOBBY: MILLWORK,CROWN MOLDING,REPLACE OUTLETS,										10
11	WALLCOVERING										11
12	CORRIDOR #1:CEILING TILE,HANDRAILS,PAINTING WALLS,										12
13	MILLWORK										13
14	CORRIDOR #2:CEILING TILE,HANDRAILS,MILLWORK,LIGHT										14
15	FIXTURE										15
16	THERAPY AND RESIDENT ROOMS;CEILING TILE,WINDOW										16
17	TREATMENTS,FLOORING,WALLCOVERING, LIGHT FIXTURES,										17
18	INSTALL NEW VCT AND COVE BASE			2010	60,347	2,194	27.5	2,194		22,304	18
19	SOUTH HALL, NORTH/DINING, BEATY SHOP-PAINTING			2011	12,000					12,000	19
20	PHONE ROOM AREA-INSTALL NEW WIREGLASS WINDOW;										20
21	DINING ROOM-CEILING TILE,WALLCOVERING,CHAIR RAIL'										21
22	BUILD TWO NEW WALLS;										22
23	THERAPY ROOM-INSTALL NEW DOOR,PAINT WALLS;										23
24	RESIDENT BATHROOMS-PAINT,CEILINGS, COVE BASE;										24
25	RECETTION AREA-DEMOLISH TWO WALLS,INSTALL NEW										25
26	COUNTERTOP, PAINT;										26
27	ADMISSION OFFICE-BUID NEW WALL,WALLCOVERING ,PAINT										27
28	INSTALLATION OF WINDOW TREATMENTS,ROLLER SHADES,										28
29	CUBICLE CURTAINS			2011	35,514	1,291	27.5	1,291		12,641	29
30	NORTH HALL, FRONT HALL-PAINTING			2011	13,350					13,350	30
31	INSTALL ANTI-FREEZE SYSTEM BELOW CANOPY			2011	5,135	187	27.5	187		1,862	31
32	INSTALL INTELLIGENT PHOTO DETECTOR			2011	7,998	291	27.5	291		2,898	32
33	LOBBY-INSTALL NEW CERAMIC TILE, MILLWORK, GROUT			2011	8,537	310	27.5	310		2,958	33
34	PARKING LOT-PAVED WITH 1.5" OF NEW ASPHALT			2011	29,850	1,990	15	1,990		18,739	34
35	INSTALL FIVE DELAYED EGRESS LOCKS-DOUBLE & SINGLE			2011	8,368	304	27.5	304		2,825	35
36				2011	2,622	95	27.5	95		867	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 **BRIA OF PALOS HILLS**# **0051136**

Report Period Beginning:

1/1/2020

Ending:

12/31/2020**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	
37	REEROOFED PROPERTY USING SINGLE PLY MODIFIED		\$	\$		\$	\$	\$	37
38	BITUMEN; INSTALL 6 NEW RETRO FIT DRAINS	2011	35,700	1,298	27.5	1,298		11,736	38
39	INSTALLATION AND WIRING FOR WAP'S	2012	4,730	172	27.5	172		1,527	39
40	CORRIDOR-HANDRAILS, CORNER GUARDS	2012	5,225	190	27.5	190		1,670	40
41	REPLACEMENT OF A/C SOUTHEAST UNIT COMPRESSOR	2012	2,618		5			2,618	41
42	APPLIED A PATCH TO THE FIELD OR WALL FLASHINGS	2012	2,800	102	27.5	102		846	42
43	NURSES STATION; 2 BATHROOMS; NOTRH, WEST, SOUTH								43
44	CORRIDORS; CAFETERIA-INSTALL NEW CERAMIC TILE,								44
45	VCT AND MILLWORK	2013	36,893	1,342	27.5	1,342		10,680	45
46	APPLIED A PATCH TO THE FIELD USING SPMB OR WALL								46
47	FLASHING-EAST, SOUTH WING	2013	3,650	133	27.5	133		992	47
48	TUB ROOM; TRAINING TOILET; 2 SMALL SHOWER ROOMS								48
49	INSTALLATION OF CERAMIC FLOOR TILE	2013	18,583	676	27.5	676		4,929	49
50	FIRE SPRINKLER SYSTEM REPAIR-LABOT AND MATERIAL								50
51	TO COMPLETE WORK	2013	10,120	368	27.5	368		2,683	51
52	ALZHEIMERS DINING ROOM; SOUTH CORRIDOR; NORTH								52
53	SHOWER ROOM-INSTALL NEW VCT & MILLWORK	2013	26,867	977	27.5	977		7,043	53
54	REEROOFED PROPERTY USING SINGLE PLY MODIFIED								54
55	BITUMEN ON FRONT PORTION OF THE CENTER AND								55
56	SOUTH WING	2013	79,040	2,874	27.5	2,874		20,717	56
57	REPLACEMENT OF A/C UNIT IN NORTH DIALYSIS ROOM	2013	8,602	313	27.5	313		2,256	57
58	INSTALL NEW FIRE ALARM SYSTEM; SMOKE DETECTOR								58
59	BASE	2013	24,108	877	27.5	877		6,322	59
60	REPLACE WITH NEW PIPE AND FITTINGS OF THE SEWER								60
61	LINE' TWO SEPARATE TRENCH EXCAVATIONS	2013	8,425	306	27.5	306		2,180	61
62	INSTALLED NEW WHITE GRANULATED SPMB FLASHING								62
63	AND GRAVEL STOP-REMOVED EXISTING ROOF	2014	10,150	369	27.5	369		2,506	63
64	NORTHEAST DINING ROOM-INSTALLATION OF BUMPER								64
65	GUARD & CHAIR RAIL	2014	3,428	125	27.5	125		849	65
66	INSTALL CONCRETE PAD DEMO; SPOT TUCKPOINT AND								66
67	RESET SILLS AROUD BLDG	2014	16,636	1,109	15	1,109		7,486	67
68	REMODEL 5 SHOWERS ROOMS: NEW TILE, WALLS,								68
69	LIGHT FIXTURES, PAINT CEILINGS, NEW FIRE DOOR	2014	44,975	1,635	27.5	1,635		10,832	69
70	TOTAL (lines 4 thru 69)		\$ 20,909,533	\$ 684,547		\$ 742,159	\$ 57,612	\$ 3,557,539	70

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

Facility Name & ID Number **BRIA OF PALOS HILLS**# **0051136**

Report Period Beginning:

1/1/2020

Ending:

12/31/2020**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		\$ 20,909,533	\$ 684,547		\$ 742,159	\$ 57,612	\$ 3,557,539	1
2	INSTALLED NEW CONDENSING UNIT ON ROOF	2014	6,300	229	27.5	229		1,479	2
3	INSTALL ACCUTECH DEPARTURE ALERT SYSTEM FOR								3
4	FRONT & BACK DOOR; DELAY LOCKS ON DOUBLE DOOR	2014	11,599	422	27.5	422		2,655	4
5	WIRE UP 10 ROOMS	2015	3,500	127	27.5	127		746	5
6	INSTALLATION OF THE FIRE DOORS COMING FROM								6
7	THE KITCHEN	2015	3,835	139	27.5	139		759	7
8	INSTALLED CAMERA ADDITIONS AND NURSE CALL								8
9	ADDITIONS	2017	27,800	1,011	27.5	1,011		3,412	9
10	WINDOW TREATMENTS, CURTAIN, CUBICLE	2017	18,944	3,789	5	3,789		13,262	10
11	ROOF REPLACED WITH A NEW SPMB (DINING ROOM)	2018	40,000	1,455	27.5	1,455		3,456	11
12	THERAPY ROOM HVAC UPGRADE	2018	18,200	662	27.5	662		1,462	12
13	HOT WATER PERMANENT CORRECTION	2020	18,700	85	27.5	85		85	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)		\$ 21,058,411	\$ 692,466		\$ 750,078	\$ 57,612	\$ 3,584,855	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	\$ 423,607	\$ 15,625	\$ 48,525	\$ 32,900	3-10	\$ 240,296	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	72,846					72,846	73
74	RELATED PARTY		205,269	205,269				74
75	TOTALS	\$ 496,453	\$ 220,894	\$ 253,794	\$ 32,900		\$ 313,142	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)	\$ 23,005,267	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 913,360	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 1,003,872	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 90,512	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,897,997	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:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			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: \$ 62,849 Description: SEE ATTACHED SCHEDULE
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	FACILITY	2016 FORD TRANSIT	\$ #####	\$ 7,398	17
18					18
19	FACILITY	2020 FORD TRANSIT VAN	#####	10,535	19
20					20
21	TOTAL		\$ #####	\$ 17,933	21

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

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

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

☐

☐

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			25,250	25,250
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$ 25,250	\$ 25,250
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	30
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	30

(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	\$		\$ 640,685	\$		\$ 640,685	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			111,309			111,309	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			606,510			606,510	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				489,664		489,664	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify):									12
13	MED.SUPPLIES/LAB/RADIOLOGY	39-2					191,788		191,788	13
	Other (specify): RENTALS, IV THERA	39-2					188,240		188,240	
14	TOTAL			\$		\$ 1,358,504	\$ 869,692		\$ 2,228,196	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.

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 4,819,433	\$ 5,495,699	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 480,000)	2,197,496	2,197,496	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	682,992	682,992	6
7	Other Prepaid Expenses	48,353	48,353	7
8	Accounts Receivable (owners or related parties)	47,533	47,533	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,795,807	\$ 8,472,073	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,450,403	13
14	Buildings, at Historical Cost		20,302,442	14
15	Leasehold Improvements, at Historical Cost	684,274	684,274	15
16	Equipment, at Historical Cost	496,453	2,257,856	16
17	Accumulated Depreciation (book methods)	(700,869)	(5,647,658)	17
18	Deferred Charges	430,178	430,178	18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>GOODWILL/LOAN COSTS</u>		569,140	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 910,036	\$ 20,046,635	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,705,843	\$ 28,518,708	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 3,539,676	\$ 3,543,176	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	856,781		29
30	Accrued Salaries Payable	253,748	253,748	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	28,965	28,965	31
32	Accrued Real Estate Taxes(Sch.IX-B)	985,838	985,838	32
33	Accrued Interest Payable	104,655	104,655	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>PA LOAN</u>	1,219,600	1,219,600	36
37	<u>NOTE PAYABLE - PPP</u>	1,509,400	1,509,400	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 8,498,663	\$ 7,645,382	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		23,580,560	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>DUE TO D. WIESS</u>	595,000	595,000	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 595,000	\$ 24,175,560	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,093,663	\$ 31,820,942	46
47	TOTAL EQUITY(page 18, line 24)	\$ (387,820)	\$ (3,302,234)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,705,843	\$ 28,518,708	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 898,343	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 898,343	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,286,163)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,286,163)	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)	\$ (387,820)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number BRIA OF PALOS HILLS

0051136

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

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	\$ 18,357,134	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 18,357,134	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***	27,494	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 27,494	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	STIMULUS PAYMENT	2,848,722	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,848,722	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 21,233,350	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,760,470	31
32	Health Care	6,695,983	32
33	General Administration	7,378,903	33
	B. Capital Expense		
34	Ownership	3,132,822	34
	C. Ancillary Expense		
35	Special Cost Centers	2,228,196	35
36	Provider Participation Fee	323,139	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 22,519,513	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,286,163)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,286,163)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 5,658,534	44
45	Private Pay - Net Inpatient Revenue	291,348	45
46	Medicare - Net Inpatient Revenue	9,396,439	46
47	Other-(specify) <u>HOSPICE/INSURANCE/ETC</u>	266,815	47
48	Other-(specify) <u>MANAGED CARE</u>	2,743,998	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 18,357,134	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? YES 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	1,928	2,166	\$ 121,789	\$ 56.23	1
2	Assistant Director of Nursing	4,863	5,371	254,177	47.32	2
3	Registered Nurses	37,664	39,920	1,393,952	34.92	3
4	Licensed Practical Nurses	31,665	33,279	1,150,720	34.58	4
5	CNAs & Orderlies	107,898	113,572	1,885,613	16.60	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	731	899	34,128	37.96	8
9	Activity Director					9
10	Activity Assistants	9,527	9,859	123,163	12.49	10
11	Social Service Workers	7,939	8,435	172,073	20.40	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	41,483	43,852	691,000	15.76	15
16	Dishwashers					16
17	Maintenance Workers	5,431	5,747	138,747	24.14	17
18	Housekeepers	14,050	14,510	203,183	14.00	18
19	Laundry	688	688	5,643	8.20	19
20	Administrator	6,152	6,513	292,715	44.94	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	19,988	21,329	530,443	24.87	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	4,559	4,845	76,026	15.69	31
32	Other Health C: Care Plan Coord	9,831	10,657	387,476	36.36	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	304,397	321,642	\$ 7,460,848 *	\$ 23.20	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	\$ 54,080	1-3	35
36	Medical Director	O	99,957	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	75,008	10-3	38
39	Pharmacist Consultant	H	9,880	10-3	39
40	Physical Therapy Consultant	L	14,161	10a-3	40
41	Occupational Therapy Consultant	Y	12,127	10a-3	41
42	Respiratory Therapy Consultant		103	10a-3	42
43	Speech Therapy Consultant	F	4,236	10a-3	43
44	Activity Consultant	E	0	11-3	44
45	Social Service Consultant	E	625	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 270,177		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	685	\$ 46,361	10-3	50
51	Licensed Practical Nurses	1,428	80,396	10-3	51
52	Certified Nurse Assistants/Aides	1,448	55,761	10-3	52
53	TOTAL (lines 50 - 52)	3,560	\$ 182,518		53

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

** See instructions.

STATE OF ILLINOIS

Facility Name & ID Number

BRIA OF PALOS HILLS

0051136

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name		Function	Ownership %	Amount	Description			Description		Amount	
LAUREN CARRIERI		ADMINISTRATOR	0	\$ 20,830	Workers' Compensation Insurance		\$	IDPH License Fee		\$ 1,990	
CHRISTINE BECKFORD		ADMINISTRATOR	0	66,574	Unemployment Compensation Insurance			Advertising: Employee Recruitment		33,909	
VALERIE PERKOVIC		ADMINISTRATOR	0	128,648	FICA Taxes			Health Care Worker Background Check		30	
STELLIANI PETERS		ADMINISTRATOR	0	23,244	Employee Health Insurance			(Indicate # of checks performed 15)			
ISLAMIAT BELLO		ADMINISTRATOR	0	53,419	Employee Meals		0	Patient Background Checks		766 7,809	
					Illinois Municipal Retirement Fund (IMRF)*			TRUST/FRANCHISE/CONTRIB/ETC		21,139	
					EMPLOYEE BENEFITS - OTHER		31,777	MARKETING/ADV/PROMO		36,083	
					EMPLOYEE PHYSICAL EXAMS		0	LICENSES/DUES/SUBSCRIPTIONS		31,400	
					PENSION/PROFIT SHARING PLANS		0	MGMT CO ALLOC		5,120	
					INSURANCE - EXECUTIVE LIFE		0	TRUST/FRANCHISE/CONTRIB/ETC		(21,139)	
								Less: Public Relations Expense		(0)	
								Non-allowable advertising		(36,083)	
					INSURANCE - EXECUTIVE LIFE VI 21		0	Yellow page advertising		(0)	
TOTAL (agree to Schedule V, line 17, col. 1)				\$ 292,715	TOTAL (agree to Schedule V, line 22, col.8)		\$ 862,003	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 80,258	
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
				\$				\$	Out-of-State Travel		\$
									In-State Travel		
											5,111
									MGMT CO ALLOC		2,837
TOTAL (agree to Schedule V, line 17, col. 3)				\$					Seminar Expense		0
(Attach a copy of any management service agreement)											
C. Professional Services											
Vendor/Payee		Type		Amount							
				\$					Entertainment Expense		()
									(agree to Sch. V, line 24, col. 8)		
									TOTAL		\$ 7,948
SEE PROFESSIONAL FEES SCHEDULE ATTACHED				244,000							
SEE LEGAL SCHEDULE ATTACHED				442,950							
TOTAL (agree to Schedule V, line 19, column 3)				\$ 686,950	TOTAL		\$				
(For legal fee disclosure, see page 39 of instructions)											

* Attach copy of IMRF notifications

**See instructions.

BRIA OF PALOS HILLS
SCHEDULE - LEGAL

INVOICE DATE	FIRM NAME	DESCRIPTION OF SERVICE	AMOUNT
1/30/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	6,431
1/30/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	8,014
2/27/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	39,024
3/25/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	116
4/24/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	11,273
5/29/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	8,725
6/24/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	72
6/24/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	7,621
7/23/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	68
7/23/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	6,618
8/27/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	3,626
9/24/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	6,222
9/24/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	66
9/24/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	3,144
11/30/2020	C.N.A DEDUCTIBLE RECOVERY GROUP	DEDUCTIBLE RECOVERY	4,268
1/14/2020	FEDERAL INSURANCE COMPANY	COURT CASE	2,566
4/15/2020	FEDERAL INSURANCE COMPANY	COURT CASE	760
8/5/2020	FEDERAL INSURANCE COMPANY	COURT CASE	1,370
10/5/2020	FEDERAL INSURANCE COMPANY	COURT CASE	920
2/12/2020	FERRELL LAW GROUP FOR STEVEN ROBINSON	COURT CASE	23,590
7/15/2020	GARY A. WEINTRAUB P.C.	LEGAL SERVICES FOR LOAN EXTENSIONS	2,328
11/30/2020	JACKSON LEWIS P.C.	COURT CASE	11,324
11/11/2020	JACKSON LEWIS P.C.	COURT CASE	543
12/11/2020	JACKSON LEWIS P.C.	FLAT FEE - SENSITIVITY TRAINING	1,000
10/5/2020	LEWIS BRISBOIS BISGAARD & SMITH LLP	PREP FOR COURT CASE	385
10/5/2020	LEWIS BRISBOIS BISGAARD & SMITH LLP	PREP FOR COURT CASE	1,972
1/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	2,300
1/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
1/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
2/28/2020	MCCABE KIRSHNER	PL/GL LITIGATION	2,300
2/28/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
2/28/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
3/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
3/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	2,300
3/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
4/30/2020	MCCABE KIRSHNER	PL/GL LITIGATION	2,300
4/30/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
4/30/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
5/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
5/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	2,300
5/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
6/30/2020	MCCABE KIRSHNER	PL/GL LITIGATION	2,300
6/30/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
6/30/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
7/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
7/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	2,300
7/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
8/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
8/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	2,300
8/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
9/30/2020	MCCABE KIRSHNER	PL/GL LITIGATION	3,200
9/30/2020	MCCABE KIRSHNER	PL/GL LITIGATION	2,300
10/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	1,046
10/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	2,300
10/1/2020	MCCABE KIRSHNER	PL/GL LITIGATION	7
11/30/2020	MCCABE KIRSHNER	PL/GL LITIGATION	2,300
12/31/2020	MCCABE KIRSHNER	PL/GL LITIGATION	2,300
12/9/2020	ROBBINS, SALOMON & PATT, LTD.	IRS PENALTY ABATEMENT	2,093
1/2/2020	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	167
1/2/2020	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	500
9/22/2020	SEYFARTH SHAW LLP	CONSTRUCTION LOAN MODIFICATION	17,756
1/15/2020	SKIDELSKY & ASSOCIATES	2018 AND 2019 REAL ESTATE ASSESSMENT AND TAX	70,400
1/7/2020	SKIDELSKY & ASSOCIATES	2014, 2015 AND 2016 VALUATION OBJECTION	63,405
1/31/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
2/29/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
3/31/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
4/30/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
5/31/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
6/30/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
7/31/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
8/31/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
9/30/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
10/31/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
11/30/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
12/31/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700
2/27/2020	ALLEN SCHWARTZ LTD & CATHERINE MCKNIGHT	LEGAL SETTLEMENT	37,630
6/23/2020	LAW OFFICES OF STEVEN J MALMAN & ASSOC.	LEGAL SETTLEMENT	7,500
TOTAL			442,950

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 LONG TERM CARE \$16,371
- (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. \$ 41,146 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.
PALOS HILLS EXTENDED CARE LLC, IDPH #0046029 07/01/2010
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 323,139
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. \$ 0 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.