

		FOR BHF USE					

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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>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>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. 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>(Date) _____</td></tr><tr><td>(Print Name and Title) <u>KATHLEEN MCNAMARA</u> <u>VICE-PRESIDENT</u></td></tr><tr><td>(Firm Name & Address) <u>KBKB, LTD</u> <u>6201 W. HOWARD STREET SUITE 201, NILES, IL 60714</u></td></tr><tr><td>(Telephone) <u>(847) 675-3585</u> Fax # <u>(847) 675-3585</u></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	(Date) _____	(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>												
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	(Telephone) <u>(847) 675-3585</u> Fax # <u>(847) 675-3585</u>																								
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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	☒ Limited Liability Co.																								
	☐ Trust																								
	☐ Other _____																								
In the event there are further questions about this report, please contact:		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																							
Name: <u>KATHLEEN MCNAMARA</u> Telephone Number: <u>(847) 675-3585</u>																									
Email Address: _____																									

Facility Name & ID Number BRIA OF RIVER OAKS

0052043 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	<u>103</u>	Skilled (SNF)	<u>103</u>	<u>37,698</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>206</u>	Intermediate (ICF)	<u>206</u>	<u>75,396</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>309</u>	TOTALS	<u>309</u>	<u>113,094</u>	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		<u>122</u>	<u>6,453</u>	<u>6,575</u>	8
9	SNF/PED					9
10	ICF	<u>80,457</u>			<u>80,457</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>80,457</u>	<u>122</u>	<u>6,453</u>	<u>87,032</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.96%

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 ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☐ NO ☒

I. On what date did you start providing long term care at this location?
Date started 11/1/12

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 11/1/12 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified _____ and days of care provided 6,453

Medicare Intermediary WISCONSIN PHYSICIANS SERVICE

IV. ACCOUNTING BASIS

ACCUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☒ 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 RIVER OAKS** # **0052043** 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	274,210	72,285	660,675	1,007,170		1,007,170		1,007,170			1
2	Food Purchase		320,531		320,531	(4,429)	316,102		316,102			2
3	Housekeeping	242,430	29,904	376,593	648,927		648,927		648,927			3
4	Laundry	76,894	21,984	251,031	349,909		349,909		349,909			4
5	Heat and Other Utilities			286,316	286,316		286,316		286,316			5
6	Maintenance	101,797	164,746	83,690	350,233		350,233	1,654	351,887			6
7	Other (specify):* SECURITY	444,107		57,404	501,511		501,511	335	501,846			7
8	TOTAL General Services	1,139,438	609,450	1,715,709	3,464,597	(4,429)	3,460,168	1,989	3,462,157			8
	B. Health Care and Programs											
9	Medical Director			22,813	22,813		22,813		22,813			9
10	Nursing and Medical Records	6,655,174	628,603	35,868	7,319,645		7,319,645	101,062	7,420,707			10
10a	Therapy	364,481		55,272	419,753		419,753		419,753			10a
11	Activities	246,522	9,360		255,882		255,882		255,882			11
12	Social Services	363,822	12,153		375,975		375,975		375,975			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	7,629,999	650,116	113,953	8,394,068		8,394,068	101,062	8,495,130			16
	C. General Administration											
17	Administrative	302,332		960,000	1,262,332		1,262,332	(949,000)	313,332			17
18	Directors Fees											18
19	Professional Services			268,324	268,324		268,324	19,651	287,975			19
20	Dues, Fees, Subscriptions & Promotions			108,580	108,580		108,580	(18,479)	90,101			20
21	Clerical & General Office Expenses	345,924	57,031	252,831	655,786		655,786	120,343	776,129			21
22	Employee Benefits & Payroll Taxes			1,332,043	1,332,043	4,429	1,336,472		1,336,472			22
23	Inservice Training & Education			30,311	30,311		30,311	515	30,826			23
24	Travel and Seminar							5,227	5,227			24
25	Other Admin. Staff Transportation			6,299	6,299		6,299		6,299			25
26	Insurance-Prop.Liab.Malpractice			499,194	499,194		499,194	47,708	546,902			26
27	Other (specify):*			832,783	832,783		832,783	(781,391)	51,392			27
28	TOTAL General Administration	648,256	57,031	4,290,365	4,995,652	4,429	5,000,081	(1,555,426)	3,444,655			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,417,693	1,316,597	6,120,027	16,854,317		16,854,317	(1,452,375)	15,401,942			29

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

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

Facility Name & ID# BRIA OF RIVER OAKS

#0052043 Report Period Beginning: 1/1/2020

Ending: 12/31/2020

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			CONTRACT NURSING	XVIII C 53-2	356
	REPAIRS & MAINTENANCE		3,416		LABORATORY & XRAY EXPENSE		650
	CONTRACTED DIETARY SERVICES		657,259		PURCHASED SERVICES		0
			660,675		PSYCHO-SOCIAL CONSULTANT	XVIII B __-2	0
3	HOUSEKEEPING				RESTORATIVE NURSING CONSULTANT	XVIII B 38-2	16,090
	CONTRACTED HOUSEKEEPING SERVICES		376,593		MEDICAL RECORDS CONSULTANT	XVIII B 37-2	0
			376,593		PHARMACY CONSULTANT	XVIII B 39-2	18,772
4	LAUNDRY				UTILIZATION REVIEW FEES	XVIII B __-2	0
	EQUIPMENT REPAIRS & MAINTENANCE		0		PHYSICIANS	XVIII B __-2	0
	CONTRACTED LAUNDRY SERVICES		251,031		PSYCHIATRIC	XVIII B __-2	0
			251,031		RN CONSULTANT	XVIII B 38-2	
5	HEAT & OTHER UTILITIES						
	GAS HEAT		56,850				
	ELECTRICITY		100,889				
	WATER		125,555				
	CABLE TV - LOBBY		3,022				35,868
			286,316	10a	THERAPY		
6	MAINTENANCE				PHYSICAL THERAPY SERVICES		0
	GROUNDS MAINTENANCE		5,605		SPEECH THERAPY SERVICES		0
	PAINTING & DECORATING		0		OCCUPATIONAL THERAPY SERVICES		0
	BUILDING REPAIRS		0		REHABILITATION CONSULTANT	XVIII B __-2	0
	MAINTENANCE TRAVEL		0		PHYSICAL THERAPY CONSULTANT	XVIII B 40-2	24,980
	EQUIPMENT MAINTENANCE & REPAIR		0		OCCUPATIONAL THERAPY CONSULTANT	XVIII B 41-2	14,690
	ELEVATOR MAINTENANCE & REPAIR		0		RESPIRATORY THERAPY CONSULTANT	XVIII B 42-2	5,203
	OUTSIDE LABOR				SPEECH THERAPY CONSULTANT	XVIII B 43-2	10,399
	EXTERMINATING SERVICE		0				
	FIRE SERVICE		4,753				55,272
	CONTRACTED BUILDING MAINTENANCE		73,332	11	ACTIVITIES		
					CABLE TV - PATIENT ROOMS		0
					ACTIVITY REHAB CONSULTANT	XVIII B 44-2	0
			83,690				0
7	OTHER			12	SOCIAL SERVICES		
	SCAVENGER		57,404		SOCIAL REHABILITATION SERVICES		0
	SECURITY SERVICE		0		SOCIAL REHABILITATION CONSULTANT	XVIII B 45-2	0
					SOCIAL WORKER	XVIII B 45-2	0
			57,404				0
9	MEDICAL DIRECTOR			13	NURSE AIDE TRAINING		
	MEDICAL DIRECTOR FEES		22,813		NURSE AIDE TRAINING COSTS	XIII	0

V.COST CENTER EXPENSES				PAGE 3 COLUMN 3 OTHER			
LINE		SCHED REF	TOTAL	LINE		SCHED REF	TOTAL
14	PROGRAM TRANSPORTATION						
	PATIENT TRANSPORTATION		0				
			0				
17	ADMINISTRATIVE						
	MANAGEMENT FEES	XIX B	960,000				960,000
	DIRECTORS FEES						
18	DIRECTORS FEES		0				0
19	PROFESSIONAL SERVICES						
	DATA PROCESSING	XIX C	17,756				
	ADMINISTRATIVE CONSULTANTS	XIX C	0				
	PROFESSIONAL FEES	XIX C	248,568				
	BOOKKEEPING/ADMINISTRATIVE SERVICES		2,000				
			268,324				
20	FEES,SUBSCRIPTIONS,PROMOTIONS						
	ENTERTAINMENT & MARKETING	VI 19 XIX F	0				
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	3,698				
	EMPLOYEE WANT ADS	XIX F	39,161				
	CONTRIBUTIONS	VI 20 XIX F	0				
	DUES & SUBSCRIPTIONS	XIX F	34,621				
	LICENSES & PERMITS	XIX F	3,250				
	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	24,215				
	HEALTH CARE WORKER BACKGROUND CHECKS	XIX F	1,360				
	PATIENT BACKGROUND CHECKS	XIX F	2,275				
			108,580				
21	CLERICAL & GENERAL OFFICE EXPENSES						
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)		1,207				
	EQUIPMENT REPAIR & MAINTENANCE		222,848				
	OUTSIDE CLERICAL SERVICES		0				
	PENALTIES / OVERDRAFT CHARGES	VI 18	0				
	HOME OFFICE EXPENSE		0				
	THEFT & DAMAGE LOSS		0				
	TELEPHONE		25,162				
	MESSENGER SERVICE		3,614				
			252,831				

		SCHED REF	TOTAL
22	EMPLOYEE BENEFITS & PAYROLL TAXES		
	FICA TAXES	XIX D	711,910
	UNEMPLOYMENT COMPENSATION	XIX D	42,741
	WORKERS COMPENSATION INSURANCE	XIX D	214,760
	HOSPITALIZATION INSURANCE	XIX D	336,830
	EMPLOYEE BENEFITS - OTHER	XIX D	25,802
	EMPLOYEE PHYSICAL EXAMS	XIX D	0
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D	0
	PENSION/PROFIT SHARING PLANS	XIX D	0
			1,332,043
23	INSERVICE TRAINING & EDUCATION		
	EDUCATION & SEMINARS		30,311
			30,311
24	TRAVEL & SEMINARS		
	EDUCATION & SEMINARS	XIX G	0
	TRAVEL	XIX G	0
			0
25	ADMIN. STAFF TRANSPORTATION		
	TRANSPORTATION - STAFF		6,299
			6,299
26	INSURANCE - PROP. LIAB & MALPRACTICE		
	GENERAL INSURANCE		499,194
			499,194
27	OTHER		
	BAD DEBTS	VI 24	832,783
			832,783

GRAND TOTAL COLUMN 3 OTHER 6,120,027

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			465,532	465,532		465,532	77,451	542,983			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			45,042	45,042		45,042	396,766	441,808			32
33	Real Estate Taxes							1,407,207	1,407,207			33
34	Rent-Facility & Grounds			3,108,856	3,108,856		3,108,856	(3,108,856)				34
35	Rent-Equipment & Vehicles			70,443	70,443		70,443	4,985	75,428			35
36	Other (specify):* RENT OFFICE			25,200	25,200		25,200	63,020	88,220			36
37	TOTAL Ownership			3,715,073	3,715,073		3,715,073	(1,159,427)	2,555,646			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		143,697	642,561	786,258		786,258		786,258			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			665,372	665,372		665,372		665,372			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		143,697	1,307,933	1,451,630		1,451,630		1,451,630			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	9,417,693	1,460,294	11,143,033	22,021,020		22,021,020	(2,611,802)	19,409,218			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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(354,674)	30		9
10	Interest and Other Investment Income	(16,609)	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	(24,215)	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	(832,783)	27		24
25	Fund Raising, Advertising and Promotional	(3,698)	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 PAGE 5A	(90,496)	22		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,322,475)		\$	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	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,289,327)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,289,327)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (2,611,802)		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	MARKETING SALARIES	\$ (90,496)	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
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39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(90,496)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF RIVER OAKS# 0052043

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	1,654	0	0	0	0	0	0	0	0	1,654	6
7	Other (specify):*	0	0	335	0	0	0	0	0	0	0	0	335	7
8	TOTAL General Services	0	0	1,989	0	0	0	0	0	0	0	0	1,989	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	101,062	0	0	0	0	0	0	0	0	101,062	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	101,062	0	0	0	0	0	0	0	0	101,062	16
	C. General Administration													
17	Administrative	0	0	(949,000)	0	0	0	0	0	0	0	0	(949,000)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	12,700	6,951	0	0	0	0	0	0	0	0	19,651	19
20	Fees, Subscriptions & Promotions	(27,913)	0	9,434	0	0	0	0	0	0	0	0	(18,479)	20
21	Clerical & General Office Expenses	(90,496)	0	210,839	0	0	0	0	0	0	0	0	120,343	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	515	0	0	0	0	0	0	0	0	515	23
24	Travel and Seminar	0	0	5,227	0	0	0	0	0	0	0	0	5,227	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	39,899	7,809	0	0	0	0	0	0	0	0	47,708	26
27	Other (specify):*	(832,783)	0	51,392	0	0	0	0	0	0	0	0	(781,391)	27
28	TOTAL General Administration	(951,192)	52,599	(656,833)	0	0	0	0	0	0	0	0	(1,555,426)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(951,192)	52,599	(553,782)	0	0	0	0	0	0	0	0	(1,452,375)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 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	(354,674)	424,266	7,859	0	0	0	0	0	0	0	0	77,451	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(16,609)	370,941	42,434	0	0	0	0	0	0	0	0	396,766	32
33	Real Estate Taxes	0	1,407,207	0	0	0	0	0	0	0	0	0	1,407,207	33
34	Rent-Facility & Grounds	0	(3,108,856)	0	0	0	0	0	0	0	0	0	(3,108,856)	34
35	Rent-Equipment & Vehicles	0	0	4,985	0	0	0	0	0	0	0	0	4,985	35
36	Other (specify):*	0	63,020	0	0	0	0	0	0	0	0	0	63,020	36
37	TOTAL Ownership	(371,283)	(843,422)	55,278	0	0	0	0	0	0	0	0	(1,159,427)	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)	(1,322,475)	(790,823)	(498,504)	0	0	0	0	0	0	0	0	(2,611,802)	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	\$ 3,108,856	BURNHAM HEALTHCARE REALTY, LLC		\$	\$(3,108,856)	1
2	V	19	PROFESSIONAL FEES				12,700	12,700	2
3	V	26	INSURANCE - PROPERTY				39,899	39,899	3
4	V	30	DEPRECIATION- S.L				424,266	424,266	4
5	V	32	INTEREST				370,941	370,941	5
6	V	33	REAL ESTATE TAXES				1,407,207	1,407,207	6
7	V	36	M.I.P. INSURANCE				63,020	63,020	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 3,108,856			\$ 2,318,033	\$ *(790,823)	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	\$ 960,000	BRIA HEALTH SERVICES , LLC		\$	\$ (960,000)	15
16	V	19	BOOKKEEPING/ADMINISTRATIVE	2,000				(2,000)	16
17	V								17
18	V	17	CFO SALARY-A.WEINFELD				11,000	11,000	18
19	V	10	SALARIES-MEDICARE/NURSING				65,015	65,015	19
20	V	10	SALARIES-REGIONAL DIR RELATED PARTIES				26,215	26,215	20
21	V	21	SALARIES-CLERICAL RELATED PARTIES				3,842	3,842	21
22	V	21	SALARIES-CLERICAL				169,990	169,990	22
23	V	6	MAINTENANCE				1,654	1,654	23
24	V	7	SCAVENGER				335	335	24
25	V	10	NURSING CONSULTANT & SUPPLIES				9,832	9,832	25
26	V	19	PROFESSIONAL FEES				8,951	8,951	26
27	V	20	DUES,FEES,SUBSCRIPTIONS				9,434	9,434	27
28	V	21	OFFICE EXPENSE				37,007	37,007	28
29	V	23	SEMINARS				515	515	29
30	V	24	TRAVEL				5,227	5,227	30
31	V	26	INSURANCE				7,809	7,809	31
32	V	27	EMPLOYEE BENEFITS				51,392	51,392	32
33	V	30	DEPRECIATION				7,859	7,859	33
34	V	32	INTEREST				42,434	42,434	34
35	V	35	AUTO LEASE				3,002	3,002	35
36	V	35	EQUIPMENT RENTAL				1,983	1,983	36
37	V								37
38	V								38
39	Total			\$ 962,000			\$ 463,496	\$ * (498,504)	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:

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	AVRUM WEINFELD	23.75	BRIA OF CAHOKIA	CAHOKIA				1
2								2
3	DANIEL WEISS	23.75	BRIA OF FOREST EDGE	CHICAGO	IME REALTY CORP	SKOKIE	MGMT CONSULT	3
4								4
5	NATAN WEISS	23.75	BRIA OF BELLEVILLE	BELLEVILLE				5
6								6
7	FRED BERKOVITS	23.75	BRIA OF GENEVA	GENEVA	BRIA HEALTH SERVICES, LLC	SKOKIE	MANAGEMENT	7
8								8
9	DOV SEGAL	5	BRIA OF WESTMONT	WESTMONT				9
10					BURNAM HEALTH		REAL ESTATE	10
11			BRIA OF CHICAGO HEIGHTS	SOUTH CHICAGO HEIGHTS	CARE REALTY	SKOKIE		11
12								12
13								13
14			BRIA OF PALOS HILLS	PALOS HILLS				14
15								15
16			LAKEPARK	WAUKEGAN				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 RIVER OAKS** # **0052043** 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	
1	ALLOCATION FR BRIA HEALTH SERVICES								\$		1
2	AVRUM WEINFELD	SHAREHOLDER	ADMINISTRATIV	23.75	SEE	4	10.00	SALARY	11,000	17-7	2
3					ATTACHED						3
4	DANIEL WEISS	SHAREHOLDER	REGIONAL DIR	23.75	SCHEDULE	4	10.00	SALARY	6,640	17-7	4
5											5
6	ALLOCATIONS FROM WESS MANAGEMENT GROUP:										6
7	DANIEL WEISS	SHAREHOLDER	ADMINISTRATIVE			4	10.00	SALARY	7,000	17-7	7
8											8
9	NATAN WEISS	CFO	FINANCE/MGMT			4	10.00	SALARY	14,500	17-7	9
10											10
11	FRED BERKOVITS	ADMINISTRATOR	ADMINISTRATIV	23.75		40	100.00	SALARY	130,983	17-1	11
12											12
13								TOTAL	\$ 170,123		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:

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	87,032	65,015	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	87,032	169,990	5
6	6	MAINTENANCE	CENSUS DAYS	9	9,053		87,032	1,654	6
7	7	SCAVENGER	CENSUS DAYS	9	1,836		87,032	335	7
8	10	NURSING CONSULTANT & SUPPL	CENSUS DAYS	9	53,827		87,032	9,832	8
9	19	PROFESSIONAL FEES	CENSUS DAYS	9	49,003		87,032	8,951	9
10	20	DUES,FEES,SUBSCRIPTIONS	CENSUS DAYS	9	51,648		87,032	9,434	10
11	21	OFFICE EXPENSE	CENSUS DAYS	9	202,594		87,032	37,007	11
12	23	SEMINARS	CENSUS DAYS	9	2,822		87,032	515	12
13	24	TRAVEL	CENSUS DAYS	9	28,614		87,032	5,227	13
14	26	INSURANCE	CENSUS DAYS	9	42,750		87,032	7,809	14
15	27	EMPLOYEE BENEFITS	CENSUS DAYS	9	281,347		87,032	51,392	15
16	30	DEPRECIATION	CENSUS DAYS	9	43,023		87,032	7,859	16
17	32	INTEREST	CENSUS DAYS	9	232,306		87,032	42,434	17
18	35	AUTO LEASE	CENSUS DAYS	9	16,432		87,032	3,002	18
19	35	EQUIPMENT RENTAL	CENSUS DAYS	9	10,854		87,032	1,983	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 2,754,866	\$ 1,728,757		\$ 463,496	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	\$ 11,228,622	09/18/37	0.0315	\$ 360,980	1	
2	CAMBRIDGE REALTY		X	ACQUISITION COST			5,130	19,426			1,866	2	
3	LOAN COST		X	AMORTIZE OVER LIFE OF LOAN			194,287	134,924			8,095	3	
4	B.WEINFELD	X		WORKING CAPITAL	\$2,500.00	11/1/12	200,000	172,838	10/1/32	0.1409	24,761	4	
5	S.SEGAL	X		WORKING CAPITAL	\$1,590.00	11/1/12	150,000	34,942	11/1/22	0.0500	2,208	5	
	Working Capital												
6	MB FINANCIAL	X		WORKING CAPITAL	INTEREST	REVOLV				PRIME+	18,073	6	
7												7	
8	RELATED PARTY ALLOCATION										42,434	8	
9	TOTAL Facility Related				\$76,052.98		\$ 15,078,917	\$ 11,590,752			\$ 458,417	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ 15,078,917	\$ 11,590,752			\$ 458,417	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 63,020 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

1. Real Estate Tax accrual used on 2019 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	1,289,649	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.)			\$	1,343,212	2
3. Under or (over) accrual (line 2 minus line 1).			\$	53,563	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	1,356,644	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	1,410,207	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2015	955,296	8	
		2016	1,003,851	9	
		2017	1,232,365	10	
		2018	1,276,880	11	
		2019	1,343,212	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 RIVER OAKS COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0052043

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: 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).

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

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

0052043

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	
	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	\$	\$ 7,058,744
5										
6										
7										
8	BRIA ALLOC				132,111	3,520		3,520		
	Improvement Type**									
9	ROOF - REALTY		1998		74,000	1,897	39	1,897		42,394
10	WALLCOVERINGS - REALTY		1998		39,379	1,010	39	1,010		22,567
11	PAINTING - REALTY		1998		12,962	332	39	332		7,422
12	WINDOW TREATMENTS - REALTY		1998		38,112	977	39	977		21,834
13	FENCE - REALTY		1998		650	17	39	17		377
14	NEW WINDOWS - REALTY		1998		20,445	524	39	524		11,711
15	PAINTERS SALARIES - REALTY		1998		64,064	1,643	39	1,643		36,712
16	NURSE STATION - REALTY		1998		23,100	592	39	592		13,231
17	TILING - REALTY		1998		635	17	39	17		374
18	BUILT IN CABINETRY - REALTY		1998		64,700	1,659	39	1,659		37,072
19	NEW COILS FOR AHV - REALTY		1999		6,000	154	39	154		3,313
20	NEW BOILER - REALTY		1999		20,328	521	39	521		11,208
21	HOT WATER TANK - REALTY		1999		2,750	71	39	71		1,527
22	ROOF - REALTY		1999		29,500	756	39	756		16,263
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		4,195
26	NURSE CALL STATION - REALTY		1999		1,957	50	39	50		1,076
27	WINDOW TREATMENTS - REALTY		1999		11,207	287	39	287		6,175
28	CORRIDOR BORDERS - REALTY		1999		6,154	158	39	158		3,399
29	SCREENS - REALTY		2000		3,543	129	27.5	129		2,647
30	AIR CONDITIONER REPLACEMENT - REALTY		2001		14,540	529	27.5	529		10,321
31	DOOR DETECTOR - REALTY		2001		1,800	65	27.5	65		1,269
32	A/C COMPRESSOR & REBUILT AIR HANDLER - REALTY		2001		22,621	823	27.5	823		16,059
33	ROOF VENTILATORS - REALTY		2001		6,898	251	27.5	251		4,898
34	BOILER - REALTY		2001		63,746	2,318	27.5	2,318		45,230
35	WALK IN FREEZER - REALTY		2001		3,750	136	27.5	136		2,654
36			2001		2,970	108	27.5	108		2,107

*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:

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	DRYER EXHAUST FAN - REALTY	2001	\$ 4,050	\$ 147	27.5	\$ 147	\$	\$ 2,869	37
38	DOORS - REALTY	2001	1,995	72	27.5	72		1,405	38
39	DOORS - REALTY	2001	1,723	63	27.5	63		1,229	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		13,366	42
43	ROOF - REALTY	2002	6,150	224	27.5	224		4,146	43
44	ELECTRIC DOOR LOCKING SYSTEM - REALTY	2002	2,326	84	27.5	84		1,556	44
45	DOORS - REALTY	2002	10,098	367	27.5	367		6,794	45
46	TILING - REALTY	2002	17,815	648	27.5	648		11,996	46
47	SAFETY LOCK SYSTEM - REALTY	2002	5,854	213	27.5	213		3,943	47
48	ELEVATOR REPAIR - REALTY	2002	39,650	1,442	27.5	1,442		26,695	48
49	BOILER - REALTY	2002	9,550	347	27.5	347		6,424	49
50	ELEVATOR - REALTY	2003	100,632	3,659	27.5	3,659		64,267	50
51	PATIO DOORS - REALTY	2003	2,300	84	27.5	84		1,475	51
52	FLOORING IN ELEVATORS - REALTY	2003	1,155	42	27.5	42		737	52
53	NURSES STATION - REALTY	2003	6,806	247	27.5	247		4,339	53
54	KITCHEN CABINETS - REALTY	2003	2,836	103	27.5	103		1,810	54
55	KITCHEN FLOORING - REALTY	2003	2,673	97	27.5	97		1,704	55
56	PATIO TILING & LIGHTING - REALTY	2003	4,688	170	27.5	170		2,986	56
57	COVE BASE IN ANNEX CORRIDOR - REALTY	2003	824	30	27.5	30		526	57
58	HANDRAILS & BUMPER GUARDS - REALTY	2003	8,565	311	27.5	311		5,463	58
59	LIGHTING FOR CORRIDORS - REALTY	2003	1,410	51	27.5	51		896	59
60	KICKPLATES - REALTY	2003	5,300	193	27.5	193		3,389	60
61	FREIGHT & SALES TAX ON ABOVE IMP. - REALTY	2003	816	30	27.5	30		526	61
62	DOOR ALARM SYSTEM	2004	3,076		27.5	112	112	1,853	62
63	NEW FLOORING	2004	39,141		27.5	1,423	1,423	23,539	63
64	AIR CONDITIONING CHILLER UNIT	2004	14,876		27.5	541	541	8,949	64
65	TILE FLOORING	2004	4,031		27.5	147	147	2,431	65
66	FIRE SUPPRESSION SYSTEMS	2004	5,001		27.5	182	182	3,010	66
67	SHOWER, BATH & TUB ROOMS AND KITCHEN	2004	72,837		27.5	2,649	2,649	43,819	67
68	AIR CONDITIONING UNIT	2004	5,484		27.5	199	199	3,292	68
69	POWER ROOF EXHAUST UNITS	2005	3,972		27.5	145	145	2,205	69
70	TOTAL (lines 4 thru 69)		\$ 13,756,015	\$ 352,436		\$ 357,834	\$ 5,398	\$ 7,667,717	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:

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		\$ 13,756,015	\$ 352,436		\$ 357,834	\$ 5,398	\$ 7,667,717	1
2	RECLAIM PUMPS	2005	1,770		27.5	64	64	974	2
3	POWER ROOF EXHAUST FANS	2005	3,545		27.5	129	129	1,962	3
4	GREASE BASIN	2005	11,800		27.5	429	429	6,524	4
5	CUBICAL CURTAINS	2005	3,784		5			3,784	5
6	WALL MOUNTED WATER COOLER	2006	1,808		27.5	66	66	948	6
7	FIRE SUPPRESSION SYSTEM	2006	5,200		27.5	189	189	2,718	7
8	DOORS	2006	2,150		27.5	78	78	1,167	8
9	CARPETING	2006	2,690		5			2,690	9
10	ROOF REPAIR - REALTY	2007	4,900	178	27.5	178		2,321	10
11	BUILDING IMPROVEMENT- REALTY	2006	41,151	1,496	27.5	1,496		21,443	11
12	BUILDING IMPROVEMENT	2007	(41,151)		27.5			(17,890)	12
13	BOILER- REALTY	2008	24,300	884	27.5	884		11,492	13
14	SPRINKLERS- REALTY	2008	12,879	468	27.5	468		5,889	14
15	ROOF TOP VENTILATOR	2010	5,345	194	27.5	194		2,094	15
16	NURSE CALL PANEL ANNUNCIATOR	2010	2,354	86	27.5	86		928	16
17	FURNISH AND INSTALL DOORS-"B" FIRE LABEL	2010	5,102	186	27.5	186		1,976	17
18	ROOFTOP CHILLER AND CRANKCASE HEATER	2010	11,350	413	27.5	413		4,388	18
19	NURSE CALL PANEL ANNUNCIATOR	2010	17,440	634	27.5	634		6,753	19
20	ROOFTOP EXHAUST	2010	13,183	479	27.5	479		5,010	20
21	FIX ROOF TOPS	2010	2,724	99	27.5	99		1,027	21
22	BOOSTER HEATER, UNITAIRE FAN COIL UNIT	2010	4,530	165	27.5	165		1,719	22
23	DURO-LAST ROOF SYSTEM	2010	90,500	3,291	27.5	3,291		33,321	23
24	REPLACEMENT OF THE BOILERS	2010	19,310	702	27.5	702		7,166	24
25	INSTALL FIRE ALARM PANEL	2010	7,746	282	27.5	282		2,832	25
26									26
27	FIRE DOOR	2011	3,420	124	27.5	124		1,152	27
28	A/C REPAIR	2011	6,603	240	27.5	240		2,250	28
29	WINDOWS & DOORS	2011	4,050	147	27.5	147		1,366	29
30	FIRE WALLS,NURSES STATION -SINKS	2011	8,330	303	27.5	303		2,790	30
31	CABINETS	2011	12,089	440	27.5	440		4,052	31
32	AUDIO DEVICE	2011	2,870	104	27.5	104		1,036	32
33	CANOPY F E MORAN	2011	5,220	190	27.5	190		1,892	33
34	TOTAL (lines 1 thru 33)		\$ 14,053,007	\$ 363,541		\$ 369,894	\$ 6,353	\$ 7,793,491	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:

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 12B, Carried Forward		\$ 14,053,007	\$ 363,541		\$ 369,894	\$ 6,353	\$ 7,793,491	1
2	<u>TUCKPOINTING-REALTY</u>	2011	15,900	578	27.5	578		5,611	2
3	<u>HVAC WALL UNITS- REALTY</u>	2011	5,000	182	27.5	182		1,782	3
4	<u>FLOOR REPLACEMENT- REALTY</u>	2011	24,000	873	27.5	873		8,475	4
5	<u>BOILER- RALTY</u>	2011	21,555	784	27.5	784		7,807	5
6	<u>CHILLER- REALTY</u>	2011	59,700	2,171	27.5	2,171		21,077	6
7	<u>FOOD PROCESSOR- REALTY</u>	2011	1,080	39	27.5	39		375	7
8	<u>1ST FLOOR COLLING PIPE INSULATION- REALTY</u>	2012	8,740	318	27.5	318		2,822	8
9	<u>SPRINKLER SYSTEM- REALTY</u>	2012	29,980	1,090	27.5	1,090		9,220	9
10	<u>WINDOWS- REALTY</u>	2012	4,110	149	27.5	149		1,248	10
11	<u>FIRE PANEL AND WIRING- REALTY</u>	2012	3,060	111	27.5	111		920	11
12	<u>SIGN</u>	2013	4,575	101	7	653	552	4,185	12
13	<u>CUBICLE CURTAINS</u>	2013	3,480	79	7	497	418	3,077	13
14	<u>REMOVE AND DISPOSE OF SECTION OF WALL ACROSS</u>	2013	4,350	158	27.5	158		1,179	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		10,822	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		1,424	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		1,164	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)		\$ 14,287,974	\$ 371,972		\$ 379,295	\$ 7,323	\$ 7,874,679	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:

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 12C, Carried Forward		\$ 14,287,974	\$ 371,972		\$ 379,295	\$ 7,323	\$ 7,874,679	1
2	1ST FLOOR SHOWER ROOM MATERIALS FIXURES	2013	5,972	217	27.5	217		1,619	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		4,355	16
17	LIFE SAFETY/VENTILATION PROJECT	2013	24,007	873	27.5	873		6,511	17
18	SMOKE DETECTORS	2013	4,640	169	27.5	169		1,260	18
19	DRYWALL LAUNDRY ROOM	2013	5,287	192	27.5	192		1,432	19
20	100 WING CORRIDOR-REMOVE OLD CEILING TILES AND	2014	37,576	1,366	27.5	1,366		8,937	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		7,490	22
23	100 WING CORRIDOR - REMOVE COVE BASE AND VCT	2014	13,429	488	27.5	488		3,192	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		2,224	25
26	AND MILLWORK								26
27	100 WING CORRIDOR - HANDRAIL GUARDS AND 2215 SF	2014	9,190	334	27.5	334		2,185	27
28	OF VCT CORK BOARD								28
29	100 WING CORRIDOR - VCT AND PVT BORDER	2014	3,694	134	27.5	134		877	29
30	100 WING CORRIDOR - PAINT DOORS & KICK PLATES	2014	4,179	152	27.5	152		994	30
31	1ST FLOOR NURSE STATION - DEMO OLD AND RELOCATI	2014	5,108	186	27.5	186		1,217	31
32	PLUMBING								32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,457,930	\$ 378,152		\$ 385,475	\$ 7,323	\$ 7,916,972	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:

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 12D, Carried Forward		\$ 14,457,930	\$ 378,152		\$ 385,475	\$ 7,323	\$ 7,916,972	1
2	1ST FLOOR NURSE STATION - CUSTOM LARGE NURSE	2014	14,106	513	27.5	513		3,356	2
3	STATION WITH SOLID SURFACE								3
4	THERAPY ROOM - DOORS	2014	5,975	217	27.5	217		1,420	4
5	THERAPY ROOM - REMOVE EXISTING CEILING TILES	2014	9,875	359	27.5	359		2,348	5
6	AND INSTALL NEW ACOUSTICAL CEILING SYSTEM	2014	13,073	475	27.5	475		3,107	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		1,851	11
12	CONFERENCE ROOM - NEW CAPET TILE, COVE BASE, AN	2014	5,483	199	27.5	199		1,302	12
13	CORNER GUARDS								13
14	CONFERENCE ROOM - BATHROOM	2014	2,770	101	27.5	101		661	14
15	GUEST BATHROOM - REMOVE OLD PLUMBING FIXTURES	2014	11,071	403	27.5	403		2,636	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		1,420	17
18	1ST FLOOR - SIGNAGE RESIDENT ROOMS AND COMMON	2014	2,670	97	27.5	97		635	18
19	AREAS,CORNER GUARDS								19
20	1ST FLOOR RESIDENT ROOMS- OVERBED LIGHTS	2014	10,697	389	27.5	389		2,545	20
21	1ST FLOOR RESIDENT ROOMS- UPHOLSTERED CORNICE	2014	12,127	441	27.5	441		2,885	21
22	WITH OPERATIONAL PANELS								22
23	VESTIBULE,LOBBY ADMIN OFFICE,THERAPY ROOM,NUR	2014	36,871	1,341	27.5	1,341		8,772	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		1,962	26
27	100 WING - CHILL WATER PIPE	2014	8,472	308	27.5	308		2,015	27
28	CORRIDOR AND KITCHEN - REPLACE 2' GALVANIZED PII	2014	10,264	373	27.5	373		2,440	28
29	AND PAINT CEILING								29
30	ADMINISTRATOR OFFICE - REMOVE OLD DROP CEILING	2014	10,258	373	27.5	373		2,440	30
31	AND LIGHTS AND INSTALL NEW ONE								31
32	1ST FLOOR NURSE STATION - CUSTOM NURSES STATION	2014	7,979	290	27.5	290		1,897	32
33	ADMINISTRATOR OFFICE - CARPET AND NEW BATHROO	2014	6,316	230	27.5	230		1,504	33
34	TOTAL (lines 1 thru 33)		\$ 14,647,941	\$ 385,061		\$ 392,384	\$ 7,323	\$ 7,962,168	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:

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 14,647,941	\$ 385,061		\$ 392,384	\$ 7,323	\$ 7,962,168	1
2	BOOKKEEPING OFFICE - INSTALL NEW 2 CIRCUIT MINI	2014	9,875	359	27.5	359		2,348	2
3	SPLIT SYSTEM								3
4	VESTIBULE - REMO EXISTING STORE FRONT AND INSTAI	2014	24,659	897	27.5	897		5,868	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		2,107	6
7	INSTALL NEW CERAMIC TILE,CARPET AND MILLWORK								7
8	LOBBY FRAME WALL WITH DOOR OPENING	2014	12,761	464	27.5	464		3,035	8
9	LOBBY - REMOVE CEILING TILES AND INSTALL NEW	2014	5,031	183	27.5	183		1,197	9
10	ACOUSTICAL TILES								10
11	LOBBY - REMOVE WALL AND INSTALL NEW BETWEEN	2014	15,230	554	27.5	554		3,624	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		1,864	14
15									15
16	LIFE SAFETY WORK	2014	11,722	426	27.5	426		2,680	16
17	BOILER WORK- HOT WATER SUPPLY PUMP	2014	11,935	434	27.5	434		2,731	17
18	REPLACE WATER HEATER	2014	5,500	200	27.5	200		1,258	18
19	REPLACE DAMPERS FOR THE GENERATOR	2014	5,485	199	27.5	199		1,252	19
20	DOOR AND FIRE ALARM	2014	8,350	304	27.5	304		1,913	20
21	DOOR PACKAGE	2014	6,800	247	27.5	247		1,554	21
22	INSTALL DELAYED EGRESS MAGNET LOCK	2014	6,042	220	27.5	220		1,384	22
23	INSTALL TEN NEW COMBINATION CHILLED/HOT WATER	2014	22,000	800	27.5	800		5,033	23
24	COMPLETE CONVECTORS								24
25	LAUNDRY ROOM DOORS	2014	5,800	211	27.5	211		1,328	25
26	ADD ON ROOM CONVECTORS REPLACEMENT	2014	22,000	800	27.5	800		5,033	26
27	ADD ON ROOM CONVECTORS REPLACEMENT	2014	9,900	360	27.5	360		2,265	27
28	RELOCATE FIRELITE ALARM ANNUNCIATOR CONTROL	2014	2,073	75	27.5	75		472	28
29	PANEL								29
30	FIRE ALARM PANEL	2014	11,300	411	27.5	411		2,586	30
31	INSTALL 5 NEW 90 MINUTE FIRE RATED DOOR SLABS	2014	4,858	177	27.5	177		1,114	31
32	WITH FIRE RATED WIRE GLASS WINDOWS								32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,865,950	\$ 392,989		\$ 400,312	\$ 7,323	\$ 8,012,814	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:

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 12F, Carried Forward		\$ 14,865,950	\$ 392,989		\$ 400,312	\$ 7,323	\$ 8,012,814	1
2	PARKING LOT	2014	32,400	2,160	15	2,160		14,040	2
3	PARKING LOT	2014	32,873	2,192	15	2,192		14,248	3
4	SIGN PYLON & LETTERING	2014	2,985	199	15	199		1,294	4
5	WINDOW TREATMENTS - PANELS, CURTAINS	2015	7,831	335	7	69	(266)	7,831	5
6	LOGOS AND LETTERS	2015	5,119	230	7	41	(189)	5,119	6
7	INSTALLED NEW ROOFING SYSTEM	2015	156,200	5,680	27.5	5,680		30,057	7
8	REPLACE THE SIDEWALKS ON EITHER SIDE OF CIRCLE DRIVE	2016	25,600	1,707	27.5	1,707		7,682	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	1,004	27.5	1,004		4,560	13
14	RESIDENT ROOMS-REPLACE ALL CEILING TILE IN 41 RESIDENT	2016	18,450	671	27.5	671		2,936	14
15	ROOMS AND PAINT CEILING GRID								15
16	REPLACE ALL FLOOR TILES & COVE BASE IN ALL 21	2016	10,500	382	27.5	382		1,671	16
17	RESIDENT; BATHROOMS WITH CERAMIC TILE AND COVE								17
18	BASE.								18
19	INSTALLED DINING ROOM FLOOR & MATERIAL FOR	2016	25,910	942	27.5	942		4,121	19
20	RESIDENT BATHROOM FLOOR								20
21	2ND FLOOR PROJECT - PLUMBING, ELECTRICAL,DOOR SWIN	2016	88,975	3,235	27.5	3,235		13,884	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)		\$ 15,300,413	\$ 411,726		\$ 418,594	\$ 6,868	\$ 8,120,257	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:

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	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 12G, Carried Forward		\$ 15,300,413	\$ 411,726		\$ 418,594	\$ 6,868	\$ 8,120,257	1
2	PLASTER & PAINT 12 PATIENT ROOM; INSTALLED CERAMIC	2016	28,295	1,029	27.5	1,029		4,330	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	182	27.5	182		736	5
6	INSTALLED 15 FIRE DAMPERS	2016	12,960	471	27.5	471		1,903	6
7	RESIDENT ROOMS - PLASTER , PRIME & PAINT 12 ROOMS	2016	21,025	765	27.5	765		3,092	7
8	REMODEL 7 BATHROOMS								8
9	PLASTER, PRIME AND PAINT 17 ROOMS.REMODEL 10	2017	29,900	1,087	27.5	1,087		3,759	9
10	BATHROOM								10
11	NEW CEILING TILE	2017	12,700	462	27.5	462		1,598	11
12	REBUILD THE WALL BETWEEN THE ANNEX NURSES	2017	2,780	101	27.5	101		349	12
13	ANNEX CORRIDORS: PLASTER AND PAINT WALLS	2017	9,500	345	27.5	345		1,193	13
14	INSTALL NEW COVE BASE								14
15	REMOVE EXISTING LIGHT POLES AND FIXTURES THAT A	2017	4,350	158	27.5	158		547	15
16	NOT FUNCTIONING, REWIRE AS NEEDED AND SUPPLY								16
17	AND INSTALL FOUR NEW LIGHT POLES AND GLOBES								17
18	ANNEX-EMPLOYEE BREAKROOM: REBUILD WALL	2017	14,980	545	27.5	545		1,885	18
19	BETWEEN HALLWAY AND EMPLOYEE BREAKROOM WITH								19
20	NEW DOOR;SUPPLY AND INSTALL NEW TARKET FIBRE-								20
21	FLOOR VINYL SHEET FLOORING TO MATCH DIALYSIS								21
22	EXOTIC WOOD CAYENE. REMOVE INOPERABLE DOOR TO								22
23	OUTSIDE FROM THE BACK OF THE BREAKROOM. SUPPLY								23
24	AND INSTALL								24
25	DOORS IN VARIOUS AREAS	2017	21,684	789	27.5	789		2,729	25
26	1 SET OF DOUBLE STEEL DOORS TO THE DINING ROOM	2017	4,640	169	27.5	169		584	26
27	FIRE DAMPERS WITH 1.5 HOUR FIRE RATING IN KITCHEN	2018	11,360	413	27.5	413		1,187	27
28	2ND FLOOR NURSES STATION	2018	6,260	228	27.5	228		523	28
29	FIRECODE CEILING TILES	2018	38,022	1,383	27.5	1,383		2,939	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 15,523,873	\$ 419,853		\$ 426,721	\$ 6,868	\$ 8,147,611	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:

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	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 12H, Carried Forward		\$ 15,523,873	\$ 419,853		\$ 426,721	\$ 6,868	\$ 8,147,611	1
2	CHANGE OUTLETS FOR HOSPITAL GRADE, CHANGE DUP	2019	66,965	2,435	27.5	2,435		3,957	2
3	OUTLETS BETWEEN BED FOR QUAD OUTLETS AT EACH BED								3
4	INSTALL WINDOW TREATMENTS	2019	27,933	5,587	5	5,587		8,381	4
5	REPLACE BOILER	2019	8,845	322	27.5	322		335	5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 15,627,616	\$ 428,197		\$ 435,065	\$ 6,868	\$ 8,160,284	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	\$ 496,588	\$ 8,758	\$ 57,642	\$ 48,884		\$ 216,934	71
72	Current Year Purchases	456,029	456,029	45,603	(410,426)		45,603	72
73	Fully Depreciated Assets	24,505					24,505	73
74	RELATED PARTY		4,673	4,673				74
75	TOTALS	\$ 977,122	\$ 469,460	\$ 107,918	\$ (361,542)		\$ 287,042	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)	\$ 18,104,738	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 897,657	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 542,983	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (354,674)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 8,447,326	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 X
16. Rental Amount for movable equipment: \$ 25,777 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			\$	\$	17
18	SEE ATTACHED SCHEDULE			44,666	18
19					19
20					20
21	TOTAL		\$	\$ 44,666	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. | | \$ |
| 13. | | \$ |
| 14. | | \$ |

* 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	\$		\$ 217,424	\$		\$ 217,424	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			96,871			96,871	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			245,169			245,169	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				94,281		94,281	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): DIALYSIS	39-3				83,097			83,097	12
13	MED.SUPPLIES/LAB/RADIOLOGY	39-2					35,663		35,663	
	Other (specify): RENTALS, I.V.THER.	39-2					13,753		13,753	13
14	TOTAL			\$		\$ 642,561	\$ 143,697		\$ 786,258	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 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 3,764,931	\$ 4,178,100	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>615,000</u>)	1,097,062	1,097,062	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	765,863	834,062	6
7	Other Prepaid Expenses	17,062	18,353	7
8	Accounts Receivable (owners or related parties)	1,881,953	1,767,424	8
9	Other(specify): <u>ESCROWS</u>		954,510	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,526,871	\$ 8,849,511	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,500,000	13
14	Buildings, at Historical Cost		12,649,700	14
15	Leasehold Improvements, at Historical Cost		2,667,568	15
16	Equipment, at Historical Cost	998,127	1,146,842	16
17	Accumulated Depreciation (book methods)	(983,977)	(9,487,922)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>LOAN/CLOSING COSTS</u>		154,350	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 14,150	\$ 8,630,538	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,541,021	\$ 17,480,049	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,460,715	\$ 1,468,715	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		517,280	29
30	Accrued Salaries Payable	439,883	439,883	30
31	Accrued Taxes Payable (excluding real estate taxes)	13,698	13,698	31
32	Accrued Real Estate Taxes(Sch.IX-B)		1,356,645	32
33	Accrued Interest Payable		29,475	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>PA LOAN</u>	632,000	632,000	36
37	<u>NOTE PAYABLE - PPP</u>	1,503,480	1,503,480	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,049,776	\$ 5,961,176	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	207,780	207,780	39
40	Mortgage Payable		10,711,342	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>PURCHASE OPTION</u>		772,500	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 207,780	\$ 11,691,622	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,257,556	\$ 17,652,798	46
47	TOTAL EQUITY (page 18, line 24)	\$ 3,283,465	\$ (172,749)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,541,021	\$ 17,480,049	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,591,456	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,591,456	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,772,009	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	(80,000)	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)	\$ 1,692,009	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)	\$ 3,283,465	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number BRIA OF RIVER OAKS

0052043

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	\$ 19,452,877	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 19,452,877	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***	16,609	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 16,609	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	STIMULUS PAYMENT	4,323,543	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 4,323,543	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 23,793,029	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	3,464,597	31
32	Health Care	8,394,068	32
33	General Administration	4,995,652	33
	B. Capital Expense		
34	Ownership	3,715,073	34
	C. Ancillary Expense		
35	Special Cost Centers	786,258	35
36	Provider Participation Fee	665,372	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 22,021,020	40
41	Income before Income Taxes (line 30 minus line 40)**	1,772,009	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,772,009	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 15,289,903	44
45	Private Pay - Net Inpatient Revenue	27,757	45
46	Medicare - Net Inpatient Revenue	3,624,216	46
47	Other-(specify) HOSPICE/INSURANCE/ETC	207,586	47
48	Other-(specify) MANAGED CARE	303,415	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 19,452,877	49

**TAX RETURN

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

PREPARED ON
CASH BASIS** 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	2,172	2,482	\$ 140,800	\$ 56.73	1
2	Assistant Director of Nursing	1,763	2,121	88,664	41.80	2
3	Registered Nurses	22,333	24,421	941,427	38.55	3
4	Licensed Practical Nurses	58,234	66,124	2,125,855	32.15	4
5	CNAs & Orderlies	158,107	169,796	2,939,855	17.31	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	10,437	10,874	364,481	33.52	8
9	Activity Director					9
10	Activity Assistants	15,033	16,050	246,522	15.36	10
11	Social Service Workers	18,067	19,072	363,822	19.08	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	15,054	15,709	274,210	17.46	15
16	Dishwashers					16
17	Maintenance Workers	5,726	6,542	101,797	15.56	17
18	Housekeepers	12,950	13,778	242,430	17.60	18
19	Laundry	4,087	4,273	76,894	18.00	19
20	Administrator	4,104	4,352	302,332	69.47	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,450	13,312	345,924	25.99	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	567	612	6,963	11.38	31
32	Other Health C: Care Plan Coord	10,145	11,479	411,610	35.86	32
33	Other(specify) Security	25,714	27,951	444,107	15.89	33
34	TOTAL (lines 1 - 33)	376,943	408,948	\$ 9,417,693 *	\$ 23.03	34

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

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	M	\$ 0	1-3	35
36	Medical Director	O	22,813	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	16,090	10-3	38
39	Pharmacist Consultant	H	18,772	10-3	39
40	Physical Therapy Consultant	L	24,980	10a-3	40
41	Occupational Therapy Consultant	Y	14,690	10a-3	41
42	Respiratory Therapy Consultant		5,203	10a-3	42
43	Speech Therapy Consultant	F	10,399	10a-3	43
44	Activity Consultant	E	0	11-3	44
45	Social Service Consultant	E	0	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 112,947		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	15	356	10-3	52
53	TOTAL (lines 50 - 52)	15	\$ 356		53

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	0	\$ 171,349	Workers' Compensation Insurance		\$ 214,760	IDPH License Fee	\$ 1,990	
FRED BERKOVITS	ADMINISTRATOR	23.75	130,983	Unemployment Compensation Insurance		42,741	Advertising: Employee Recruitment	39,161	
				FICA Taxes		711,910	Health Care Worker Background Check	1,360	
				Employee Health Insurance		336,830	(Indicate # of checks performed 136)		
				Employee Meals		4,429	Patient Background Checks	203 2,275	
				Illinois Municipal Retirement Fund (IMRF)*			TRUST/FRANCHISE/CONTRIB/ETC	24,215	
				EMPLOYEE BENEFITS - OTHER		25,802	MARKETING/ADV/PROMO	3,698	
				EMPLOYEE PHYSICAL EXAMS		0	LICENSES/DUES/SUBSCRIPTIONS	35,881	
				PENSION/PROFIT SHARING PLANS		0	MGMT CO ALLOC	9,434	
				INSURANCE - EXECUTIVE LIFE		0	TRUST/FRANCHISE/CONTRIB/ETC	(24,215)	
							Less: Public Relations Expense	(0)	
							Non-allowable advertising	(3,698)	
							Yellow page advertising	(0)	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						\$ 302,332	TOTAL (agree to Sch. V, line 20, col. 8)		
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)		
				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				\$ 960,000					
C. Professional Services									
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
ALPHA DATA	DATA PROCESSING		\$ 120				Out-of-State Travel	\$	
PARAGON	DATA PROCESSING		11,927						
NATIONAL DATA CORPOR.	DATA PROCESSING		5,708						
RICHARD PEELO & ASSOC	MEDICARE CONSULTANT		4,500				In-State Travel		
KBKB LTD	ACCOUNTING		18,000					0	
PERSONNEL PLANNERS	EMPLOYMENT TAX CONS		6,668						
RESOLUTE HEALTHCARE	LTC MEDICAID PRPCESS		1,800				MGMT CO ALLOC	5,227	
MTS CONSULTING LLC	SALES TAX CONSULTANT		7,915				Seminar Expense		
BRIA HEALTH SERVICES	BOOKKEEPING/ADMIN		2,000					0	
SEE LEGAL SCHEDULE ATTACHED			209,686				Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)						\$ 268,324	TOTAL (agree to Sch. V, line 24, col. 8)		
				TOTAL			\$ 5,227		

*** Attach copy of IMRF notifications**

****See instructions.**

BRIA OF RIVER OAKS
LEGAL EXPENSES
12/31/2020

INVOICE DATE	FIRM NAME	DESCRIPTION OF SERVICE	AMOUNT
5/1/2020	LANER MUCHIN, LTD.	COVID-19 AND FFCRA ISSUES	468.75
12/11/2020	JACKSON LEWIS P.C.	FLAT FEE - SENSITIVITY TRAINING	1,000.00
1/20/2020	MCCABE KIRSHNER P.C.	ILEFILE	476.90
1/31/2020	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	2,300.00
2/28/2020	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	4,000.00
2/28/2020	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	2,300.00
3/9/2020	MCCABE KIRSHNER P.C.	MEDIATION EXPENSE	845.34
3/13/2020	MCCABE KIRSHNER P.C.	ILEFILE	476.90
3/31/2020	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	4,000.00
3/31/2020	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	2,300.00
4/30/2020	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	4,000.00
4/30/2020	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	2,300.00
5/31/2020	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	2,300.00
6/30/2020	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	2,300.00
8/26/2020	MCCABE KIRSHNER P.C.	ILEFILE	476.90
8/26/2020	MCCABE KIRSHNER P.C.	ILEFILE	258.25
8/31/2020	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	4,000.00
9/30/2020	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	4,000.00
12/17/2020	MCCABE KIRSHNER P.C.	ILEFILE	476.90
12/31/2020	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	4,000.00
1/1/2020	MUCH SHELIST	GENERAL COUNSELING	480.00
1/2/2020	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	166.67
1/2/2020	SB2 INC	CLASS ACTION FOR PAYMENT OF MEDICAID CLAIMS	500.00
1/31/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700.00
2/29/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700.00
3/31/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700.00
4/30/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700.00
5/31/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700.00
6/30/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700.00
7/31/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700.00
8/31/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700.00
9/30/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700.00
10/31/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700.00
11/30/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700.00
12/31/2020	STONE MCGUIRE & SIEGEL	LEGAL COMPLIANCE	700.00
3/6/2020	WESTERN LITIGATION - GALLAGHER BASSETT SERVICES	SELF-INSURED RETENTION	3,200.00
4/9/2020	WESTERN LITIGATION - GALLAGHER BASSETT SERVICES	SELF-INSURED RETENTION	32.48
5/7/2020	WESTERN LITIGATION - GALLAGHER BASSETT SERVICES	SELF-INSURED RETENTION	12,407.02
7/1/2020	WESTERN LITIGATION - GALLAGHER BASSETT SERVICES	SELF-INSURED RETENTION	14,449.09
9/3/2020	WESTERN LITIGATION - GALLAGHER BASSETT SERVICES	SELF-INSURED RETENTION	2,106.42
10/4/2020	WESTERN LITIGATION - GALLAGHER BASSETT SERVICES	SELF-INSURED RETENTION	3,000.00
10/22/2020	WESTERN LITIGATION - GALLAGHER BASSETT SERVICES	SELF-INSURED RETENTION	364.00
11/24/2020	WESTERN LITIGATION - GALLAGHER BASSETT SERVICES	SELF-INSURED RETENTION	300.00
3/6/2020	GUIDEONE NATION INSURANCE COMPANY	LEGAL SETTLEMENTS	25,000.00
5/5/2020	GUIDEONE NATION INSURANCE COMPANY	LEGAL SETTLEMENTS	20,000.00
10/22/2020	PEIFFER WOLF CARR KANE & CONWAY, APLC	LEGAL SETTLEMENTS	2,000
10/22/2020	SHERECE SUMMES	LEGAL SETTLEMENTS	3,000
	FRED BERKOVITS	RETAINER-COMPLIANCE, RISK MANAGEMENT	72,000.00
TOTAL			<u><u>209,685.62</u></u>

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 HEALTH CARE COUNCIL \$ 30,433
- (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. \$ 7,977 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. \$ 665,372
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.