

		FOR BHF USE					

LL1

2025
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2025)

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: 0051540

Facility Name: BRIA OF GENEVA

Address: 1101 EAST STATE ST GENEVA 60134
Number City Zip Code

County: KANE

Telephone Number: (630) 232-7544 Fax # (630) 232-4409

HFS ID Number:

Date of Initial License for Current Owners: 07/08/11

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT
☐ Charitable Corp.
☐ Trust
IRS Exemption Code

☒ PROPRIETARY
☐ Individual
☐ Partnership
☐ Corporation
☐ "Sub-S" Corp.
☒ Limited Liability Co.
☐ Trust
☐ Other

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

In the event there are further questions about this report, please contact:
Name: MITCH KOHANANOO Telephone Number: (847) 675-3585
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2025 to 12/31/2025 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.

Officer or
Administrator
of Provider

(Signed) _____ (Date) _____
(Type or Print Name) AVRUM WEINFELD
(Title) CEO

Paid
Preparer

(Signed) (SEE ATTACHED ACCOUNTANTS' REPORT) _____ (Date) _____
(Print Name and Title) MITCH KOHANANOO PARTNER
(Firm Name & Address) ACCOUNTING ASSOCIATES, LLC 6201 W. HOWARD STREET SUITE 201, NILES, IL 60714
(Telephone) (847) 675-3585 Fax # (847) 675-5777

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
2200 Churchill Rd.
Springfield, IL 62702-3406 Phone # (217) 782-1630

Facility Name & ID Number

BRIA OF GENEVA

#

0051540

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

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	107	Skilled (SNF)	107	39,055
2		Skilled Pediatric (SNF/PED)		
3		Intermediate (ICF)		
4		Intermediate/DD		
5		Sheltered Care (SC)		
6		ICF/DD 16 or Less		
7	107	TOTALS	107	39,055

B. Census-For the entire report period.

1	2	3	4	5	6	7	8	9		
	Level of Care	Patient Days by Level of Care and Primary Source of Payment								
		Medicaid Fee for Service	Medicaid MLTSS	MMAI		Private Pay	Medicare Part A Only	Other		Total
				Medicaid Primary	Medicare Primary					
8	SNF				64			1,250	1,314	8
9	SNF/PED									9
10	ICF	5,135	13,652	4,237		3,563	2,491	3,459	32,537	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	5,135	13,652	4,237	64	3,563	2,491	4,709	33,851	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.)

86.68%

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

07/01/11

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

YES

X

Date

07/01/11

NO

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

YES

X

NO

If YES, enter certified beds.

number of certified beds

107

Medicare Intermediary

NATIONAL GOVERNMENT SERVICE

IV. ACCOUNTING BASIS

MODIFIED

ACCRUAL

X

CASH*

CASH*

Is your fiscal year identical to your tax year?

YES

NO

Tax Year:

12/31/2025

Fiscal Year:

12/31/2025

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

Facility Name & ID Number **BRIA OF GENEVA** # **0051540** Report Period Beginning: **01/01/2025** Ending: **12/31/2025**

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		18,736	618,272	637,008		637,008		637,008			1
2	Food Purchase		223,470		223,470		223,470		223,470			2
3	Housekeeping		1,388	228,331	229,719		229,719		229,719			3
4	Laundry		369	285,214	285,583		285,583		285,583			4
5	Heat and Other Utilities			114,619	114,619		114,619	937	115,556			5
6	Maintenance	138,450	143,532	37,499	319,481		319,481	10,267	329,748			6
7	Other (specify):* Security, Scavenger			22,701	22,701		22,701	180	22,881			7
8	TOTAL General Services	138,450	387,495	1,306,636	1,832,581		1,832,581	11,384	1,843,965			8
	B. Health Care and Programs											
9	Medical Director			18,929	18,929		18,929		18,929			9
10	Nursing and Medical Records	4,277,692	215,644	68,825	4,562,161		4,562,161	59,563	4,621,724			10
10a	Therapy	293,926		24,685	318,611		318,611		318,611			10a
11	Activities	125,680	5,037	2,198	132,915		132,915		132,915			11
12	Social Services	59,476	820	710	61,006		61,006		61,006			12
13	CNA Training											13
14	Program Transportation			1,068	1,068		1,068		1,068			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	4,756,774	221,501	116,415	5,094,690		5,094,690	59,563	5,154,253			16
	C. General Administration											
17	Administrative	156,513		222,453	378,966		378,966	(196,383)	182,583			17
18	Directors Fees											18
19	Professional Services			332,393	332,393		332,393	(128,639)	203,754			19
20	Dues, Fees, Subscriptions & Promotions			53,839	53,839		53,839	(23,302)	30,537			20
21	Clerical & General Office Expenses	328,450	18,399	153,356	500,205		500,205	(15,237)	484,968			21
22	Employee Benefits & Payroll Taxes			701,529	701,529		701,529		701,529			22
23	Inservice Training & Education			22,132	22,132		22,132	82	22,214			23
24	Travel and Seminar							2,614	2,614			24
25	Other Admin. Staff Transportation			9,473	9,473		9,473	(3,919)	5,554			25
26	Insurance-Prop.Liab.Malpractice			328,599	328,599		328,599	77,855	406,454			26
27	Other (specify):*			197,392	197,392		197,392	(170,777)	26,615			27
28	TOTAL General Administration	484,963	18,399	2,021,166	2,524,528		2,524,528	(457,706)	2,066,822			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,380,187	627,395	3,444,217	9,451,799		9,451,799	(386,759)	9,065,040			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	31,492		CONTRACT NURSING	XVIII C 53-2	36,075
	REPAIRS & MAINTENANCE		35		LABORATORY & XRAY EXPENSE		4,782
	CONTRACTED DIETARY SERVICES		586,745		PURCHASED SERVICES		
			618,272		PSYCHO-SOCIAL CONSULTANT	XVIII B __-2	
3	HOUSEKEEPING				RESTORATIVE NURSING CONSULTANT	XVIII B 38-2	
	CONTRACTED HOUSEKEEPING SERVICES		228,331		MEDICAL RECORDS CONSULTANT	XVIII B 37-2	
			228,331		PHARMACY CONSULTANT	XVIII B 39-2	6,780
4	LAUNDRY				UTILIZATION REVIEW FEES	XVIII B __-2	
	EQUIPMENT REPAIRS & MAINTENANCE				PHYSICIANS	XVIII B __-2	
	CONTRACTED LAUNDRY SERVICES		285,214		PSYCHIATRIC	XVIII B __-2	9,000
			285,214		RN CONSULTANT	XVIII B 38-2	12,188
5	HEAT & OTHER UTILITIES			10a			
	GAS HEAT		24,957				
	ELECTRICITY		52,795				
	WATER		30,132				68,825
	CABLE TV - LOBBY		6,735		THERAPY		
			114,619		PHYSICAL THERAPY SERVICES		
6	MAINTENANCE				SPEECH THERAPY SERVICES		
	GROUND'S MAINTENANCE		29,452		OCCUPATIONAL THERAPY SERVICES		
	PAINTING & DECORATING				REHABILITATION CONSULTANT	XVIII B __-2	
	BUILDING REPAIRS				PHYSICAL THERAPY CONSULTANT	XVIII B 40-2	24,179
	MAINTENANCE TRAVEL				OCCUPATIONAL THERAPY CONSULTANT	XVIII B 41-2	210
	EQUIPMENT MAINTENANCE & REPAIR				RESPIRATORY THERAPY CONSULTANT	XVIII B 42-2	
	ELEVATOR MAINTENANCE & REPAIR				SPEECH THERAPY CONSULTANT	XVIII B 43-2	296
	OUTSIDE LABOR						
	EXTERMINATING SERVICE						
	FIRE SERVICE		8,047				24,685
			37,499				
7	OTHER			11	ACTIVITIES		
	SCAVENGER		22,701		CABLE TV - PATIENT ROOMS		
	SECURITY SERVICE				ACTIVITY REHAB CONSULTANT	XVIII B 44-2	2,198
							2,198
			22,701				
9	MEDICAL DIRECTOR			12	SOCIAL SERVICES		
	MEDICAL DIRECTOR FEES		18,929		SOCIAL REHABILITATION SERVICES		
					SOCIAL REHABILITATION CONSULTANT	XVIII B 45-2	710
					SOCIAL WORKER	XVIII B 45-2	
				13			710
					NURSE AIDE TRAINING		
					NURSE AIDE TRAINING COSTS	XIII	0

V.COST CENTER EXPENSES			PAGE 3 COLUMN 3 OTHER	
LINE	SCHED REF	TOTAL	LINE	
14	PROGRAM TRANSPORTATION		22	EMPLOYEE BENEFITS & PAYROLL TAXES
	PATIENT TRANSPORTATION	1,068		FICA TAXES XIX D 406,387
		1,068		UNEMPLOYMENT COMPENSATION XIX D 100,432
17	ADMINISTRATIVE			WORKERS COMPENSATION INSURANCE XIX D 95,646
	MANAGEMENT FEES XIX B	222,453		HOSPITALIZATION INSURANCE XIX D 82,964
	DIRECTORS FEES			EMPLOYEE BENEFITS - OTHER XIX D 16,100
18	DIRECTORS FEES	0		EMPLOYEE PHYSICAL EXAMS XIX D
19	PROFESSIONAL SERVICES			INSURANCE - EXECUTIVE LIFE VI 21/XIX D
	DATA PROCESSING XIX C	40,106		PENSION/PROFIT SHARING PLANS XIX D
	ADMINISTRATIVE CONSULTANTS XIX C			
	PROFESSIONAL FEES XIX C	120,927		
	BOOKKEEPING/ADMINISTRATIVE SERVICES	171,360		
		332,393	23	INSERVICE TRAINING & EDUCATION
20	FEES,SUBSCRIPTIONS,PROMOTIONS			EDUCATION & SEMINARS
	ENTERTAINMENT & MARKETING VI 19 XIX F			22,132
	ADV & PROMO-NON PATIENT RELATED VI 25 XIX F	11,648	24	TRAVEL & SEMINARS
	EMPLOYEE WANT ADS XIX F	7,052		EDUCATION & SEMINARS XIX G
	CONTRIBUTIONS VI 20 XIX F			TRAVEL XIX G
	DUES & SUBSCRIPTIONS XIX F	9,908		
	LICENSES & PERMITS XIX F	5,294		
	PUBLIC RELATIONS-PATIENT RELATED XIX F		25	ADMIN. STAFF TRANSPORTATION
	ADVERTISING-YELLOW PAGES VI 28 XIX F			TRANSPORTATION - STAFF
	TRUST FEES / FRANCHISE TAX / ETC VI 17 XIX F			9,473
	CONTRIBUTIONS - POLITICAL VI 20 XIX F	17,144	26	INSURANCE - PROP. LIAB & MALPRACTICE
	HEALTH CARE WORKER BACKGROUND CHE XIX F	2,793		GENERAL INSURANCE
	PATIENT BACKGROUND CHECKS XIX F			328,599
		53,839		
21	CLERICAL & GENERAL OFFICE EXPENSES		27	OTHER
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)	4,358		BAD DEBTS VI 24
	EQUIPMENT REPAIR & MAINTENANCE	114,510		197,392
	OUTSIDE CLERICAL SERVICES			197,392
	PENALTIES / OVERDRAFT CHARGES VI 18	6,250		
	HOME OFFICE EXPENSE			
	THEFT & DAMAGE LOSS			
	TELEPHONE	28,238		
	MESSENGER SERVICE			
		153,356		

V.COST CENTER EXPENSES			PAGE 3 COLUMN 3 OTHER	
LINE	SCHED REF	TOTAL	LINE	
22	EMPLOYEE BENEFITS & PAYROLL TAXES		22	EMPLOYEE BENEFITS & PAYROLL TAXES
	FICA TAXES XIX D	406,387		FICA TAXES XIX D 406,387
	UNEMPLOYMENT COMPENSATION XIX D	100,432		UNEMPLOYMENT COMPENSATION XIX D 100,432
	WORKERS COMPENSATION INSURANCE XIX D	95,646		WORKERS COMPENSATION INSURANCE XIX D 95,646
	HOSPITALIZATION INSURANCE XIX D	82,964		HOSPITALIZATION INSURANCE XIX D 82,964
	EMPLOYEE BENEFITS - OTHER XIX D	16,100		EMPLOYEE BENEFITS - OTHER XIX D 16,100
	EMPLOYEE PHYSICAL EXAMS XIX D			EMPLOYEE PHYSICAL EXAMS XIX D
	INSURANCE - EXECUTIVE LIFE VI 21/XIX D			INSURANCE - EXECUTIVE LIFE VI 21/XIX D
	PENSION/PROFIT SHARING PLANS XIX D			PENSION/PROFIT SHARING PLANS XIX D
		701,529		
23	INSERVICE TRAINING & EDUCATION		23	INSERVICE TRAINING & EDUCATION
	EDUCATION & SEMINARS	22,132		EDUCATION & SEMINARS
		22,132		22,132
24	TRAVEL & SEMINARS		24	TRAVEL & SEMINARS
	EDUCATION & SEMINARS XIX G			EDUCATION & SEMINARS XIX G
	TRAVEL XIX G			TRAVEL XIX G
		0		
25	ADMIN. STAFF TRANSPORTATION		25	ADMIN. STAFF TRANSPORTATION
	TRANSPORTATION - STAFF	9,473		TRANSPORTATION - STAFF
		9,473		9,473
26	INSURANCE - PROP. LIAB & MALPRACTICE		26	INSURANCE - PROP. LIAB & MALPRACTICE
	GENERAL INSURANCE	328,599		GENERAL INSURANCE
		328,599		
27	OTHER		27	OTHER
	BAD DEBTS VI 24	197,392		BAD DEBTS VI 24
		197,392		197,392

GRAND TOTAL COLUMN 3 OTHER 3,444,217

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			53,298	53,298		53,298	179,530	232,828			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							268,722	268,722			32
33	Real Estate Taxes							144,746	144,746			33
34	Rent-Facility & Grounds			1,125,047	1,125,047		1,125,047	(1,125,047)				34
35	Rent-Equipment & Vehicles			41,394	41,394		41,394	681	42,075			35
36	Other (specify):* RENT OFFICE			5,600	5,600		5,600	39,231	44,831			36
37	TOTAL Ownership			1,225,339	1,225,339		1,225,339	(492,137)	733,202			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		109,673	114,305	223,978		223,978		223,978			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			609,638	609,638		609,638		609,638			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		109,673	723,943	833,616		833,616		833,616			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	5,380,187	737,068	5,393,499	11,510,754		11,510,754	(878,896)	10,631,858			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	(86,504)	30		9
10	Interest and Other Investment Income	(263)	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	(6,250)	21		18
19	Entertainment		20		19
20	Contributions		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	(197,392)	27		24
25	Fund Raising, Advertising and Promotional	(11,648)	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	(119,565)	22		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (421,622)		\$	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)	(457,274)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (457,274)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (878,896)		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	Political Action Committee Payments	\$ (16,644)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	MARKETING SALARIES	(99,002)	21	3
4	MARKETING TRAVEL	(3,919)	25	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	(119,565)		49

Summary A

12/31/2025

[illegible]

Summary B

12/31/2025

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

[illegible]

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 PG OWNERSHIP-1						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	RENT	\$ 1,125,047	GENEVA STATE STREET LLC		\$	\$ (1,125,047)	1
2	V								2
3	V								3
4	V	32	INTEREST				226,926	226,926	4
5	V	32	AMORT LOAN COST				7,391	7,391	5
6	V	33	REAL ESTATE TAXES				141,053	141,053	6
7	V	30	DEPRECIATION (SL)				262,031	262,031	7
8	V	36	INSURANCE-MIP				44,831	44,831	8
9	V	26	INSURANCE-HAZARD				76,708	76,708	9
10	V	19	PROFESSIONAL FEES				15,873	15,873	10
11	V								11
12	V								12
13	V								13
14	Total			\$ 1,125,047			\$ 774,813	\$ * (350,234)	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	\$ 171,360	BRIA HEALTH SERVICES, LLC		\$	\$ (171,360)	15
16	V	17	MANAGEMENT FEES	222,453				(222,453)	16
17	V								17
18	V	17	MANAGEMENT FEES-RELATED PARTIES				8,988	8,988	18
19	V	17	SALARIES-CFO				17,082	17,082	19
20	V	6	SALARIES-MAINTENANCE				7,886	7,886	20
21	V	10	SALARIES-A/R				59,563	59,563	21
22	V	21	SALARIES-CLERICAL RELATED PARTIES				2,112	2,112	22
23	V	21	SALARIES-CLERICAL				78,059	78,059	23
24	V	6	MAINTENANCE				1,926	1,926	24
25	V	7	SCAVENGER				180	180	25
26	V	19	PROFESSIONAL FEES				26,808	26,808	26
27	V	20	DUES,FEES,SUBSCRIPTIONS				4,990	4,990	27
28	V	21	OFFICE EXPENSE				9,616	9,616	28
29	V	23	SEMINARS				82	82	29
30	V	24	TRAVEL				2,614	2,614	30
31	V	26	INSURANCE				962	962	31
32	V	27	EMPLOYEE BENEFITS				26,615	26,615	32
33	V	30	DEPRECIATION				2,516	2,516	33
34	V	32	INTEREST				32,997	32,997	34
35	V	35	AUTO LEASE				325	325	35
36	V	35	EQUIPMENT RENTAL				356	356	36
37	V								37
38	V								38
39	Total			\$ 393,813			\$ 283,677	\$ * (110,136)	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

X YES NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	36	OFFICE RENT	\$ 5,600	IME REALTY CORPORATION		\$	\$ (5,600)	15
16	V								16
17	V	5	UTILITIES				937	937	17
18	V	6	MAINTENANCE				455	455	18
19	V	19	PROFESSIONAL FEES				40	40	19
20	V	26	INSURANCE				185	185	20
21	V	30	DEPRECIATION				1,487	1,487	21
22	V	32	INTEREST				1,671	1,671	22
23	V	33	RE TAX				3,693	3,693	23
24	V	21	OFFICE EXPENSE				228	228	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 5,600			\$ 8,696	\$ * 3,096	39

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

Facility Name & ID Number

BRIA OF GENEVA

0051540

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

VII. RELATED PARTIES

A. (Continued)

Enter below the names of ALL related nursing homes and related organizations (parties) as defined in the instructions.

	1 RELATED NURSING HOMES		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Facility Name	City, State	Facility Name	City, State	Name	City, State	Type of Business	
1	BRIA OF CAHOKIA	CAHOKIA	LYDIA CARE CENTER	ROBBINS	BRIA HEALTH		MANAGEMENT	1
2					SERVICES, LLC	SKOKIE	SERVICES	2
3	BRIA OF BELLEVILLE	BELLEVILLE	BRIA OF ELMWOOD	ELMWOOD PARK				3
4					GENEVA STATE			4
5	BRIA OF FOREST EDGE	CHICAGO			STREET, LLC	SKOKIE	REAL ESTATE	5
6								6
7	LAKE PARK CENTER	WAUKEGAN			IME REALTY	SKOKIE	CORPORATE	7
8							OFFICE	8
9	BRIA OF CHICAGO HEIGHTS	SOUTH CHICAGO						9
10		HEIGHTS			WEISS MGMT	SKOKIE	MANAGEMENT/	10
11					GROUP, INC		CLERICAL	11
12	BRIA OF WESTMONT	WESTMONT						12
13					DA WESTMONT, INC	SKOKIE	MGT CONSULTIN	13
14	BRIA OF PALOS HILLS	PALOS HILLS						14
15								15
16	BRIA OF RIVER OAKS	BURNHAM						16
17								17
18	BRIA OF ALTON	ALTON						18
19								19
20	BELLEVILLE HEALTHCARE CENTER	BELLEVILLE						20
21								21
22	BRIA OF COLUMBIA	COLUMBIA						22
23								23
24	BRIA OF GODFREY	GODFREY						24
25								25
26	BRIA OF WOODRIVER	WOODRIVER						26
27								27
28	BRIA OF MASCOUTAH	MASCOUTAH						28
29								29
30								30

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	FRED BERKOVITS	MEMBER	REGIONAL DIR					MGMT FEES	8,988	17-7	2
3	MIRYAM CLEVS	RELATIVE	OFFICE CLERK		SEE			SALARY	2,112	21-7	3
4	ARIELLA WEIL	RELATIVE	ACCOUNTS PAYABLE		ATTACHED			SALARY		21-7	4
5					SCHEDULE						5
6	ALLOCATION FROM DA WESTMONT:										6
7	AVRUM WEINFELD	MEMBER	CFO	33.33				SALARY	6,000	17-7	7
8	DANIEL WEISS	MEMBER	ADMINISTRATIV	33.33				SALARY	6,000	17-7	8
9											9
10	ALLOCATIONS FROM WESS MANAGEMENT GROUP:										10
11	NATAN WEISS	MEMBER	FINANCE/MGMT	16.67				MGMT FEES	13,500	17-7	11
12	DANIEL WEISS	MEMBER	ADMINISTRATIV	33.33				SALARY	11,902	17-7	12
13								TOTAL	\$ 48,502		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 GENEVA # 0051540 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization IME REALTY CORPORATION
Street Address 5151 CHURCH STREET
City / State / Zip Code SKOKIE, IL 60077
Phone Number (847) 933-9200
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	5	UTILITIES	CENSUS DAYS	821,683	19	\$ 22,755	\$	33,851	\$ 937	1
2	6	MAINTENANCE	CENSUS DAYS	821,683	19	11,037		33,851	455	2
3	19	PROFESSIONAL FEES	CENSUS DAYS	821,683	19	975		33,851	40	3
4	26	INSURANCE	CENSUS DAYS	821,683	19	4,484		33,851	185	4
5	30	DEPRECIATION	CENSUS DAYS	821,683	19	36,102		33,851	1,487	5
6	32	INTEREST	CENSUS DAYS	821,683	19	40,569		33,851	1,671	6
7	33	RE TAX	CENSUS DAYS	821,683	19	89,649		33,851	3,693	7
8	21	OFFICE EXPENSE	CENSUS DAYS	821,683	19	5,537		33,851	228	8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 211,108	\$		\$ 8,696	25

Facility Name & ID Number BRIA OF GENEVA # 0051540 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

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) 933-9200
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	MANAGEMENT FEES-RELATED	wghtd avr hours	40	19	\$ 179,783	\$	2	\$ 8,988	1
2	17	SALARIES-CFO	CENSUS DAYS	821,683	19	414,635	414,635	33,851	17,082	2
3	6	SALARIES-MAINTENANCE	CENSUS DAYS	821,683	19	191,428	191,428	33,851	7,886	3
4	10	SALARIES-A/R	CENSUS DAYS	821,683	19	1,445,803	1,445,803	33,851	59,563	4
5	21	SALARIES-CLERICAL RELATED	wghtd avr hours	38	19	83,882	83,882	2	2,112	5
6	21	SALARIES-CLERICAL	CENSUS DAYS	821,683	19	1,894,762	1,894,762	33,851	78,059	6
7	6	MAINTENANCE	CENSUS DAYS	821,683	19	46,742		33,851	1,926	7
8	7	SCAVENGER	CENSUS DAYS	821,683	19	4,370		33,851	180	8
9	19	PROFESSIONAL FEES	CENSUS DAYS	821,683	19	650,717		33,851	26,808	9
10	20	DUES,FEES,SUBSCRIPTIONS	CENSUS DAYS	821,683	19	121,115		33,851	4,990	10
11	21	OFFICE EXPENSE	CENSUS DAYS	821,683	19	233,414		33,851	9,616	11
12	23	SEMINARS	CENSUS DAYS	821,683	19	1,992		33,851	82	12
13	24	TRAVEL	CENSUS DAYS	821,683	19	63,442		33,851	2,614	13
14	26	INSURANCE	CENSUS DAYS	821,683	19	23,354		33,851	962	14
15	27	EMPLOYEE BENEFITS	CENSUS DAYS	821,683	19	646,030		33,851	26,615	15
16	30	DEPRECIATION	CENSUS DAYS	821,683	19	61,068		33,851	2,516	16
17	32	INTEREST	CENSUS DAYS	821,683	19	800,962		33,851	32,997	17
18	35	AUTO LEASE	CENSUS DAYS	821,683	19	7,877		33,851	325	18
19	35	EQUIPMENT RENTAL	CENSUS DAYS	821,683	19	8,649		33,851	356	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 6,880,025	\$ 4,030,510		\$ 283,677	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: GENEVA STATE STREET, LLC						\$		\$			\$	1		
2	CAMBRIDGE REALTY CAPI	X		MORTGAGE	\$52,047.78	11/1/16		8,310,000	66,383,680	9/1/49	3.2900	226,926	2		
3	LOAN COST	X		AMORT OVER 5 YEARS								7,391	3		
4													4		
5													5		
	Working Capital														
6													6		
7	RELATED PARTY ALLOCATION											34,668	7		
8													8		
9	TOTAL Facility Related				\$52,047.78		\$	8,310,000	\$	66,383,680			\$	268,985	9
	B. Non-Facility Related*														
10													10		
11													11		
12													12		
13													13		
14	TOTAL Non-Facility Related						\$		\$			\$		14	
15	TOTALS (line 9+line14)						\$	8,310,000	\$	66,383,680			\$	268,985	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ 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 2024 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		\$	135,575	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.)				\$	136,948	2
3. Under or (over) accrual (line 2 minus line 1).				\$	1,373	3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	139,680	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.				\$		6
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.				\$	141,053	7
Assessed Value from Real Estate Tax Bill:	2024	1,799,790	8			
Real Estate Tax Bill for Calendar Year:	2020	122,140	9			
	2021	123,455	10			
	2022	126,940	11			
	2023	134,233	12			
	2024	136,948	13			
				14	FROM R. E. TAX STATEMENT FOR 2024 \$	14
				15	PLUS APPEAL COST FROM LINE 5 \$	15
				16	LESS REFUND FROM LINE 6 \$	16
				17	AMOUNT TO USE FOR RATE CALCULATION \$	17

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 GENEVA COUNTY KANE
FACILITY IDPH LICENSE NUMBER 0051540
CONTACT PERSON REGARDING THIS REPORT MITCH KOHANANOO
TELEPHONE 847-675-3585 FAX #: 847-675-5777

Enter the tax index number and real estate tax assessed for 2024 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 2024.

B. Real Estate Tax Cost Allocations

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

Attach copies of the original 2024 tax bills which were listed in Section A to this statement. Be sure to use the 2024 tax bill which is normally paid during 2025.

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 36,000 B. General Construction Type: Exterior BRICK Frame Number of Stories 2

C. Does the Operating Entity? (a) Own the Facility (X) (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. (X) (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. List the bed capacity for the building if it differs from the licensed total.
G. Have you properly capitalized all major repairs and equipment purchases? YES
H. Are you presently operating under a sale and leaseback arrangement? NO
If YES, give effective date of lease.
I. Are you presently operating under a sublease agreement? NO
J. Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?
YES NO X If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over.

K. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES X 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		2013	\$ 700,000	1
2	OFFICE BUILDING		2013	60,000	2
3	TOTALS			\$ 760,000	3

Facility Name & ID Number **BRIA OF GENEVA**

0051540

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

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	107		2013		\$ 6,117,660	\$ 262,031	27.5	\$ 129,768	\$ (132,263)	\$ 2,687,940	4	
5	OFFICE		2013		135,450		39	2,026	2,026	43,505	5	
6											6	
7	IME-BLDG				58,004	1,487		1,487			7	
8	RELATED PARTY -IMPR				39,190	995		995			8	
	Improvement Type**											
9	REPLACE D/F SIGN INCLUDES NEW ROUND LOGO			2011	6,414		15	250	250	5,957	9	
10	REPLACE THE 3 RTU'S			2011	11,900		27.5	253	253	5,936	10	
11	INSTALL TRACO NX SERIES DOUBLE HUNG WINDOWS			2012	109,415		27.5	2,321	2,321	52,224	11	
12	INSTALL 29 EACH SLEEVE UNITS			2012	34,000		27.5	721	721	16,120	12	
13	NORTH/SOUTH, EAST/WEST RESIDENT ROOMS; FRONT			2012	209,990		27.5	4,454	4,454	98,950	13	
14	WAITING AREA, NORTH/SOUTH CORRIDOR, NURSING										14	
15	STATION, OFFICES, SALON, VESTIBULE, CONFERENCE										15	
16	ROOM, GUEST BATHROOMS:FLOORING,HANDRAIL,										16	
17	WALLCOVERING,DRYWALL,CERAMIC TILE										17	
18	PAINTING WALLS , CEILINGS AND WINDOW FRAMES -			2012	29,527		5			29,527	18	
19	LEVEL 1, HALLWAY, LEVEL 2, BATHROOMS,5 OFFICES										19	
20	WINDOW TREATMENTS UPPER FLOOR ONLY			2012	29,696		5			29,696	20	
21	INTERIOR SIGNAGE			2012	2,717		15			2,217	21	
22	VESTIBULE, LOBBY, LOWER LEVEL RESIDENT ROOMS:										22	
23	WALL BASE INSTALLATION, FLOORING			2013	54,274		27.5	1,152	1,152	23,935	23	
24	INSTALL ELEVEN NEW 20 AMPERE CIRCUITS AND OUTLETS										24	
25	FOR PTEC UNITS IN ROOM #S 302-3012			2013	11,000		27.5	233	233	4,983	25	
26	FURNISH & INSTALLED (2) PEDESTRIAN ENTRY DOORS										26	
27	AND FRAME			2013	9,400		27.5	200	200	4,176	27	
28	NORTH AND SOUTH PARKING LOT:GRAIND & PATCH,										28	
29	ASPHALTING,SEALCOATING, STRIPING,CRACK FILLING			2013	10,879		15	423	423	8,821	29	
30	PAINTING OUTSIDE OF THE BUILDING: SOFFITS, WOODS,										30	
31	DOORS,METAL FENCES AND COLLUMS.			2013	8,100		5			8,100	31	
32	LOWER LEVEL CORRIDOR HANDRAIL, DOORS HANDRAIL			2013	25,489		27.5	541	541	11,240	32	
33	THE BASEMENT: INSTALL NEW RAILINGS, BAMPERS,										33	
34	CONERGUARDS, DOORS KICK PLATE			2013	15,043		27.5	319	319	6,632	34	
35	LAUNDRY ROOM:BUILD NEW WALLS WITH NEW METAL										35	
36				2013	2,500		27.5	53	53	1,096	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 GENEVA**# **0051540**

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

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	INSTALLED NEW MULE-HIDE TPO ROOF SYSTEM & NEW		\$	\$		\$	\$	\$	37
38	JOHNS MANSVILLE MODIFIELD BITUMEN	2013	6,675		27.5	142	142	2,886	38
39	WIRE UP 22 ROOMS ON BASEMENT LEVEL	2013	4,950		27.5	105	105	2,108	39
40	PASSENGER ELEVATOR-REPLACE CONTROLLER; PROVIDE								40
41	NEW HOISTWAY WIRING, TANK, MOTOR, PUMP & VALVE	2014	59,400		27.5	1,260	1,260	24,930	41
42	LOWER LEVEL RESIDENT ROOMS, SOLARIUM, DINING								42
43	ROOM-WINDOW TREATMENTS	2014	18,771		5			18,771	43
44	REMODEL DINING ROOM IN BASEMENT-INSTALL NEW								44
45	CORNER GUARDS,OUTLETS, LIGHT FIXTURS,WALLCOVE-								45
46	RING, HANDRAILS, CEILING TILE	2014	62,892		27.5	1,334	1,334	26,015	46
47	INSTALL FIVE NEW 20 AMPERE CIRCUITS AND OUTLETS								47
48	FOR PTEC UNITS IN ROOM #201,203,205,207,204	2014	5,000		27.5	106	106	2,070	48
49	LOWER LEVEL DINING ROOM-WALLCOVERING,								49
50	FLOORING	2014	13,278		27.5	282	282	5,494	50
51	LOWER LEVEL SOLARIUM AND CORRIDOR-FLOORING	2014	6,621		27.5	141	141	2,682	51
52	REMODEL SHOWER ROOM IN BASEMONT-DRYWALL,								52
53	SOFFITS, COVER WITH PLASTIC 2 DOORS	2014	11,650		27.5	247	247	4,681	53
54	REINFORCE THE FIRE WALL ABOVE THE FIRE DOOR IN								54
55	THE NORTHWEST AND EAST SIDE OF THE BUILDING	2014	16,600		27.5	352	352	6,669	55
56	INSTALLED DELAYED EGRESS MAGNETLE LOCKS	2016	4,275		27.5	90	90	1,440	56
57	SHOWER ROOMS: INSTALL FLOOR TILE, WALL TILE,								57
58	PAINTING, CEILING , DOOR FRAME, REPLACE DRAIN	2016	64,506		27.5	1,369	1,369	20,626	58
59	PARKING LOT: GRIND ASPHALT, PRIME AND POVE,								59
60	INSTALL CONCRETE RINGS AT CATCH BASINS	2016	23,900		15	929	929	13,806	60
61	INSTALL SLIDING PATIO DOOR	2016	7,400		15	144	144	5,944	61
62	DECK: INSTALL HAND RAILS, PLANTER BOXES, BENCH								62
63	SEATS AND DECK BOARDS	2016	5,098		15	99	99	4,093	63
64	INSTALLED NEW ROOFING SYSTEM, REPLACE ROTTED	2022	49,300		27.5	1,046	1,046	5,603	64
65	WOOD, ALL DUCTS , ARCHITECTURAL SHINGELS ON THE								65
66	MANSARD ROOF, ALL NEW METAL FLASHING								66
67	HOT WATER HEATER: INSTALL NEW CONDUIT NETWORK	2023	4,128		27.5	88	88	388	67
68	EMERGENCY SHUT OFF PLUNGER SWITCH ON EXTERIOR								68
69	OF MECHANICAL ROOM								69
70	TOTAL (lines 4 thru 69)		\$ 7,285,092	\$ 264,513		\$ 152,929	\$ (111,584)	\$ 3,189,260	70

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

Facility Name & ID Number **BRIA OF GENEVA**# **0051540**

Report Period Beginning:

01/01/2025 Ending: 12/31/2025

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		\$ 7,285,092	\$ 264,513		\$ 152,929	\$ (111,584)	\$ 3,189,260	1
2	RELATED PARTY - GENEVA STATE STREET, LLC								2
3	1ST FLOOR CLOSETS-INSTALLED FLUSH BOLTS,								3
4	CLOSERS AND COORDINATORS	2015	6,811		27.5	145	145	1,632	4
5	WIRE UP 31 ROOMS ON BASEMENT LEVEL	2015	6,975		27.5	148	148	1,671	5
6	MAIN HALL 100, 2 WINGS & COMMON LOUNGE:								6
7	INSTALL LVT AND BASE PER LAYOUT PLAN	2015	45,588		27.5	967	967	10,913	7
8	ELEVATOR: REPLACED PANELS, INSTALL COFFERED								8
9	CEILING, NEW HANDRAILS & BUMPER	2015	7,000		27.5	149	149	1,678	9
10	INSTALLED NEW ALUMINIUM COATING, TPO FLAT ROOF								10
11	OVER THE KITCHEN AND DINING AREA ON WEST SIDE	2017	55,150		27.5	1,170	1,170	13,201	11
12	REPLACEMENT ROOF TOP HVAC UNIT	2018	10,900		27.5	231	231	2,608	12
13	REMOVE AND REPLACE FRONT PORCH	2018	67,800		27.5	2,637	2,637	29,757	13
14	PAINTING: DINING AND RESIDENTS ROOMS, BUILDING,								14
15	FIRST FLOOR WINDOWS,THERAPY GYM	2018	29,520		5			29,520	15
16	RESIDENT BATHS-FLOORING	2018	70,720		27.5	1,500	1,500	16,931	16
17	100 & 200 WING RESIDENT ROOMS-LVT, PAINTING,TILE,	2020	176,086		27.5	3,735	3,735	35,216	17
18	CEILING FIXTURES,NEW POWER OUTLET AND CABLE								18
19	RE-BUILDING TREE BRICK WALLS, SPOT TUCK-POINTING	2020	15,575		15	606	606	5,019	19
20	AND REPLACE ONE WINDOW SILL ON MAIN BUILDING								20
21	DINING ROOM - FLOORING, PAINTING,TILE, LIGHTS	2020	76,194		27.5	1,616	1,616	12,911	21
22	200 & 300 WING RESIDENT ROOMS-FLOORING	2021	46,687		27.5	991	991	6,509	22
23									23
24									24
25	UPGRADING OF FIRE ALARM PANEL AND FIRE ALARM								25
26	REPORTING DEVICES	2023	32,450		27.5	688	688	3,048	26
27	FRONT PARKIN LOT AREA: INSTALL A "BULLHORN" WITH								27
28	FLOOD LIGHTS, 60 WATT KNUCKLE FLOOD	2023	2,554		15	99	99	439	28
29	FURNISH AND INSTALL HOLLOW METAL FRAMES, WOOD								29
30	DOORS, FINISH HARDWARE	2023	8,820		27.5	93	93	413	30
31	FURNISH AND INSTALL NEW LVT FLOORING AND BASE								31
32	AT RESIDENT ROOMS AND RESTROOM	2023	5,610		15	218	218	966	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,949,532	\$ 264,513		\$ 167,921	\$ (96,592)	\$ 3,361,691	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 7,949,532	\$ 264,513		\$ 167,921	\$ (96,592)	\$ 3,361,691	1
2	COMMERCIAL WATER HEATERS/BOILERS: INSTALL A NEW CHECK VALVE,								2
3	A NEW ASME THERMAL EXPANSION TANK, REPLACE THE								3
4	RE-CIRCULATION PUMPS	2023	38,894		27.5	825	825	3,653	4
5	SOUTHWEST RTU UNIT-INSTALLED HEAT EXCHANGER, DRAFT								5
6	INDUCER, GAS VALVE, SPARK/ROD RODS	2024	5,734		15	223	223	605	6
7	REPROGRAM FIRE ALARM PANEL-INSTALL 1 PULL STAT	2024	3,828		15	149	149	404	7
8	7.5 TON RTU REPLACEMENT-INSTALL NEW HVAC SYSTEM	2024	19,600		27.5	416	416	1,129	8
9	INSTALLED WANDER MANAGEMENT SYSTEM AT REAR EXIT								9
10	DOOR TO WEST AND ON EXIT DOOR TO NORTH	2024	5,539		15	215	215	584	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				53,298			(53,298)		26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,023,127	\$ 317,811		\$ 169,749	\$ (148,062)	\$ 3,368,066	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	\$ 615,578	\$	\$ 61,558	\$ 61,558	5-10	\$ 457,965	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74	RELATED PARTY	12,168	1,521	1,521				74
75	TOTALS	\$ 627,746	\$ 1,521	\$ 63,079	\$ 61,558		\$ 457,965	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)	\$ 9,410,873	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 319,332	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 232,828	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (86,504)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,826,031	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: \$ 20,550 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	FACILITY	2022 RAM PROMASTER	#####	20,844	18
19					19
20					20
21	TOTAL		\$ #####	\$ 20,844	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.

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.		\$

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
		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)	\$			

- (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.

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	

- (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	\$		\$ 50,649	\$		\$ 50,649	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			8,150			8,150	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			55,506			55,506	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				87,496		87,496	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
	MED.SUPPLIES/LAB/RADIOLOGY	39-2					15,459		15,459	13
13	Other (specify): IV THERAPY, RENTAL	39-2					6,718		6,718	
14	TOTAL			\$		\$ 114,305	\$ 109,673		\$ 223,978	14

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,501,399	\$ 1,553,609	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 65,561)	2,263,547	2,263,547	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		72,331	6
7	Other Prepaid Expenses	632,870	643,699	7
8	Accounts Receivable (owners or related parties)	395,445	4,738	8
9	Other(specify): ESCROWS, REPL RESERVE	46,604	597,516	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,839,865	\$ 5,135,440	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		760,000	13
14	Buildings, at Historical Cost		6,659,464	14
15	Leasehold Improvements, at Historical Cost	1,068,818	1,739,723	15
16	Equipment, at Historical Cost	615,578	883,078	16
17	Accumulated Depreciation (book methods)	(1,122,930)	(4,541,608)	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): LOAN COST NET		175,544	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 561,466	\$ 5,676,201	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,401,331	\$ 10,811,641	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,871,962	\$ 1,871,962	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		192,457	29
30	Accrued Salaries Payable	151,597	151,597	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		139,680	32
33	Accrued Interest Payable		18,675	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	PA LOAN	1,129,200	1,129,200	36
37	RELATED PARTIES	833,087	833,087	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,985,846	\$ 4,336,658	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,619,123	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 6,619,123	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,985,846	\$ 10,955,781	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,415,485	\$ (144,140)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,401,331	\$ 10,811,641	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,297,134	1
2	Restatements (describe):		2
3	ROUNDING		3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,297,134	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	118,351	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)	\$ 118,351	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)	\$ 1,415,485	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number BRIA OF GENEVA

0051540

Report Period Beginning: 01/01/2025

Ending: 12/31/2025

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	\$ 11,023,407	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,023,407	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	262,237	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 262,237	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***	263	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 263	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	MISC INCOME	358,592	28
28a	LEGAL SETTLEMENT	29,808	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 388,400	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,674,307	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,832,581	31
32	Health Care	5,094,690	32
33	General Administration	2,524,528	33
	B. Capital Expense		
34	Ownership	1,225,339	34
	C. Ancillary Expense		
35	Special Cost Centers	223,978	35
36	Provider Participation Fee	609,638	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,510,754	40
41	Income before Income Taxes (line 30 minus line 40)**	163,553	41
42	Income Taxes	(45,202)	42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 118,351	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 1,409,382.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	3,752,287.00	45
46	MMAI-Medicaid is the Primary Payer	1,164,605.00	46
47	MMAI-Medicare is the Primary Payer	50,205.00	47
48	Private Pay	1,266,269.00	48
49	Medicare Part A	1,771,098.00	49
50	Other-(specify) HOSPICE	952,573.00	50
51	Other-(specify) INSURANCE	656,988.00	51
52	Other-(specify)		52
53	Other-(specify)		53
54	Other-(specify)		54
55	Other-(specify)		55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 11,023,407	56

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	1,800	2,033	\$ 129,933	\$ 63.91	1
2	Assistant Director of Nursing	1,792	1,824	124,226	68.11	2
3	Registered Nurses	13,482	14,686	613,046	41.74	3
4	Licensed Practical Nurses	22,252	24,161	1,133,704	46.92	4
5	CNAs & Orderlies	76,923	82,773	2,073,216	25.05	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	11,570	12,155	293,926	24.18	8
9	Activity Director					9
10	Activity Assistants	5,489	5,877	125,680	21.39	10
11	Social Service Workers	1,936	2,117	59,476	28.09	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	3,544	3,906	138,450	35.45	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,960	2,080	156,513	75.25	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,218	11,031	328,450	29.78	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,928	2,104	52,298	24.86	31
32	Other Health C: Care Plan Coord	3,844	4,114	151,269	36.77	32
33	Other(specify) Security					33
34	TOTAL (lines 1 - 33)	156,738	168,861	\$ 5,380,187 *	\$ 31.86	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	\$ 31,492	1-3	35
36	Medical Director	O	18,929	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	0	10-3	38
39	Pharmacist Consultant	H	6,780	10-3	39
40	Physical Therapy Consultant	L	24,179	10A-3	40
41	Occupational Therapy Consultant	Y	210	10A-3	41
42	Respiratory Therapy Consultant		0	10A-3	42
43	Speech Therapy Consultant	F	296	10A-3	43
44	Activity Consultant	E	2,198	11-3	44
45	Social Service Consultant	E	710	12-3	45
46	Other(specify) PSYCHIATRIC	S	9,000	10-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 93,794		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ 13,818		50
51	Licensed Practical Nurses		18,494		51
52	Certified Nurse Assistants/Aides		3,763		52
53	TOTAL (lines 50 - 52)		\$ 36,075		53

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

** See instructions.

STATE OF ILLINOIS

Facility Name & ID Number
BRIA OF GENEVA

0051540

Report Period Beginning: 01/01/2025

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Ending: 12/31/2025

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name

Function

Ownership

Amount

JEFFREY RUSSELL

Administrator

0

\$ 156,513

TOTAL (agree to Schedule V, line 17, col. 1)

(List each licensed administrator separately.)

\$ 156,513

B. Administrative - Other

Description

Amount

MANAGEMENT FEES

\$ 222,453

TOTAL (agree to Schedule V, line 17, col. 3)

(Attach a copy of any management service agreement)

\$ 222,453

C. Professional Services

Vendor/Payee

Type

Amount

\$

SCHEDULE ATTACHED

332,393

TOTAL (agree to Schedule V, line 19, column 3)

(For legal fee disclosure, see page 39 of instructions)

\$ 332,393

D. Employee Benefits and Payroll Taxes

Description

Amount

Workers' Compensation Insurance

\$ 95,646

Unemployment Compensation Insurance

100,432

FICA Taxes

406,387

Employee Health Insurance

82,964

Employee Meals

Illinois Municipal Retirement Fund (IMRF)*

EMPLOYEE BENEFITS - OTHER

16,100

EMPLOYEE PHYSICAL EXAMS

PENSION/PROFIT SHARING PLANS

INSURANCE - EXECUTIVE LIFE

TOTAL (agree to Schedule V, line 22, col.8)

\$ 701,529

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description

Line #

Amount

\$

TOTAL

\$

F. Dues, Fees, Subscriptions and Promotions

Description

Amount

IDPH License Fee

\$

Advertising: Employee Recruitment

7,052

Health Care Worker Background Check

(Indicate # of checks performed)

2,793

Patient Background Checks

Association Dues (total from pg 22, #4)

25,284

TRUST/FRANCHISE/CONTRIB/ETC

500

MARKETING/ADV/PROMO

11,648

LICENSES/DUES/SUBSCRIPTIONS

6,562

MGMT CO ALLOC

4,990

Less: Public Relations Expense

()

PAC and Lobbying payments

(16,644)

All non-allowable advertising

(11,648)

TOTAL (agree to Sch. V, line 20, col. 8)

\$ 30,537

G. Schedule of Travel and Seminar**

Description

Amount

Out-of-State Travel

\$

In-State Travel

MARKETING TRAVEL

MGMT CO ALLOC

2,614

Seminar Expense

Entertainment Expense

()

(agree to Sch. V, line 24, col. 8)

TOTAL

\$ 2,614

* Attach copy of IMRF notifications

**See instructions.

**BRIA OF GENEVA
LEGAL EXPENSES
1/1/2025-12/31/2025**

INVOICE DATE	FIRM NAME	DESCRIPTION OF SERVICE	AMOUNT
1/3/2025	BRIAN A. STINES P.C.	COLLECTIONS	810
2/1/2025	BRIAN A. STINES P.C.	COLLECTIONS	380
3/1/2025	BRIAN A. STINES P.C.	COLLECTIONS	1,323
5/2/2025	BRIAN A. STINES P.C.	GUARDIANSHIP	803
6/1/2025	BRIAN A. STINES P.C.	GUARDIANSHIP	440
6/29/2025	BRIAN A. STINES P.C.	GUARDIANSHIP	4,703
7/31/2025	BRIAN A. STINES P.C.	COLLECTIONS	620
5/28/2025	GARY A WEINTRAUB P.C.	REVIEW DOCUMENTS PRODUCED BY IDPH	3,523
1/10/2025	HEPLERBROOM LLC	DRAFT PROPOSED ORDER	795
3/27/2025	HEPLERBROOM LLC	REVIEW OF CONFLICTS REPORT	108
7/1/2025	HEPLERBROOM LLC	REVIEW RECORD REGARDING COVID MATERIALS	3,045
7/1/2025	HEPLERBROOM LLC	OBJECTIONS TO REQUESTS FOR PRODUCTION OF DOCUMENTS	725
7/18/2025	HEPLERBROOM LLC	WORK ON DRAFTING ANSWERS TO INTERROGATORIES	464
5/1/2025	MONAHAN LAW GROUP	REVIEW OF FILED PLENARY AND DATE	1,214
1/17/2025	JACKSON LEWIS	PROFESSIONAL PERFORMING CLERICAL FUNCTIONS	1,520
3/4/2025	JACKSON LEWIS	ATORNEYS PERFORMING PARALEGAL FUNCTIONS	7,768
3/21/2025	JACKSON LEWIS	INVESTIGATION OF SEXUAL ASSAULT	2,179
3/21/2025	JACKSON LEWIS	REVIEW EMAILS REGARDING ONGOING INVESTIGATION	938
3/31/2025	JACKSON LEWIS	ADMINISTRATIVE COORDINATIVE FUNCTIONS	1,989
4/16/2025	JACKSON LEWIS	DRAFT INVESTIGATION SUMMARY REPORT	4,384
4/1/2025	JACKSON LEWIS	PROFESSIONAL PERFORMING CLERICAL FUNCTIONS	7,021
7/1/2025	JACKSON LEWIS	REVIEW IDHR REQUEST	2,122
1/1/2025	ROBBINS DIMONTE	REVIEW OF GRC REPAYMENT	3,182
5/20/2025	ROBBINS DIMONTE	TAX PLANNING MATTER	2,376
1/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	2,500
1/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	1,650
2/28/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	2,032
4/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	837
4/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	2,012
5/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	2,625
7/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	2,625
7/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	2,625
1/31/2025	STONE, MCGUIRE & SIEGEL	COMPLIANCE PROGRAM PROTOCOLS	700
2/28/2025	STONE, MCGUIRE & SIEGEL	COMPLIANCE PROGRAM PROTOCOLS	700
3/31/2025	STONE, MCGUIRE & SIEGEL	COMPLIANCE PROGRAM PROTOCOLS	700
4/30/2025	STONE, MCGUIRE & SIEGEL	COMPLIANCE PROGRAM PROTOCOLS	700
5/31/2025	STONE, MCGUIRE & SIEGEL	COMPLIANCE PROGRAM PROTOCOLS	700
6/30/2025	STONE, MCGUIRE & SIEGEL	COMPLIANCE PROGRAM PROTOCOLS	700
7/31/2025	STONE, MCGUIRE & SIEGEL	COMPLIANCE PROGRAM PROTOCOLS	700
4/14/2025	MIDWEST CARE MANAGEMENT	GURDIAN OF PERSON AND ESTATE	1,036
4/1/2025	MIDWEST CARE MANAGEMENT	GURDIAN OF PERSON AND ESTATE	3,612
4/1/2025	MIDWEST CARE MANAGEMENT	GURDIAN OF PERSON AND ESTATE	3,570
6/1/2025	MIDWEST CARE MANAGEMENT	GURDIAN OF PERSON AND ESTATE	1,036
6/17/2025	MIDWEST CARE MANAGEMENT	GURDIAN OF PERSON AND ESTATE	1,330
10/1/2025	MIDWEST CARE MANAGEMENT		4,184
2/18/2025	TPMB LLC AND WILLIAM HUBBARD	STARLING SETTLEMENT	2,192
TOTAL LEGAL FEES			<u>91,198</u>

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? **NO**
- (2) Please list the ALLOWABLE PAYMENTS OR dues paid to provider associations on the lines below.
Use the drop down list to identify the association.
- | <u>Association Name</u> | <u>Amount</u> |
|--|----------------------------------|
| <u>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>8,640</u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u>8,640</u> Total |
- (3) List the amount of NON-ALLOWABLE payments OR DUES made to PROVIDER ASSOCIATIONS OR political action organizations.
The total amount for Question #3 will be adjusted out of the cost report on Page 5A, Line 1.
- | | |
|--|-----------------------------------|
| <u>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>16,644</u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u>16,644</u> Total |
- (4) EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE (2 and 3 combined)
- | | |
|--|-----------------------------------|
| <u>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>25,284</u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u>25,284</u> Total |
- (5) Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V. \$ Line **10-2**
- (6) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.
- (7) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$
This amount is to be recorded on line 42 of Schedule V.
- (8) 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.

- (9) 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**
- (10) 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.
- (11) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ **N/A** Has any meal income been offset against related costs? Indicate the amount. \$
- (12) 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****
- (13) Has an audit been performed by an independent certified public accounting firm? **NO**
Firm Name:
- (14) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **YES**
- (15) 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.