

		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: 0052043

Facility Name: BRIA OF RIVER OAKS

Address: 14500 S MANISTEE BURNHAM 60633
Number City Zip Code

County: COOK

Telephone Number: (708) 862-1260 Fax # (708) 832-5153

HFS ID Number:

Date of Initial License for Current Owners:

Type of Ownership:

VOLUNTARY,NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

X Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

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)

(Type or Print Name) AVRUM WEINFELD

(Title) CEO

Paid Preparer

(Signed) (SEE ATTACHED ACCOUNTANTS' REPORT)

(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

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

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 RIVER OAKS # 0052043 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	103	Skilled (SNF)	103	37,595	1
2		Skilled Pediatric (SNF/PED)			2
3	206	Intermediate (ICF)	206	75,190	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	309	TOTALS	309	112,785	7

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				37		3,233	209	3,479	8
9	SNF/PED									9
10	ICF	9,402	73,710	3,051		342		3,065	89,570	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	9,402	73,710	3,051	37	342	3,233	3,274	93,049	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 82.50%

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 ☒

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 11/01/12

J. Was the facility purchased or leased after January 1, 1978? YES ☒ Date 11/01/12 NO ☐

K. Was the facility certified for Medicare during the reporting year? YES ☒ NO ☐ If YES, enter certified beds. number of certified beds 103

Medicare Intermediary WPS WISCONSIN PHYSICIANS SERVICE

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/2025 Fiscal Year: _____
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number

BRIA OF RIVER OAKS

0052043

Report Period Beginning:

01/01/2025

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		46,409	1,314,842	1,361,251		1,361,251		1,361,251			1
2	Food Purchase		661,397		661,397		661,397		661,397			2
3	Housekeeping		3,872	673,382	677,254		677,254		677,254			3
4	Laundry		8,250	791,806	800,056		800,056		800,056			4
5	Heat and Other Utilities			270,702	270,702		270,702	2,577	273,279			5
6	Maintenance	158,084	82,965	122,268	363,317		363,317	28,221	391,538			6
7	Other (specify):* Security, Scavenger	537,874		32,565	570,439		570,439	495	570,934			7
8	TOTAL General Services	695,958	802,893	3,205,565	4,704,416		4,704,416	31,293	4,735,709			8
	B. Health Care and Programs											
9	Medical Director			47,338	47,338		47,338		47,338			9
10	Nursing and Medical Records	8,853,587	279,929	213,919	9,347,435		9,347,435	163,726	9,511,161			10
10a	Therapy	278,342		69,172	347,514		347,514		347,514			10a
11	Activities	226,110	1,770	2,135	230,015		230,015		230,015			11
12	Social Services	315,943	1,947	535	318,425		318,425		318,425			12
13	CNA Training											13
14	Program Transportation			4,688	4,688		4,688		4,688			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	9,673,982	283,646	337,787	10,295,415		10,295,415	163,726	10,459,141			16
	C. General Administration											
17	Administrative	313,734		1,290,979	1,604,713		1,604,713	(1,235,037)	369,676			17
18	Directors Fees											18
19	Professional Services			863,260	863,260		863,260	(433,757)	429,503			19
20	Dues, Fees, Subscriptions & Promotions			95,801	95,801		95,801	(39,878)	55,923			20
21	Clerical & General Office Expenses	532,580	17,340	297,665	847,585		847,585	72,395	919,980			21
22	Employee Benefits & Payroll Taxes			1,515,289	1,515,289		1,515,289		1,515,289			22
23	Inservice Training & Education			14,791	14,791		14,791	226	15,017			23
24	Travel and Seminar			30,308	30,308		30,308	397	30,705			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			793,057	793,057		793,057	109,808	902,865			26
27	Other (specify):*			311,646	311,646		311,646	(238,488)	73,158			27
28	TOTAL General Administration	846,314	17,340	5,212,796	6,076,450		6,076,450	(1,764,334)	4,312,116			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	11,216,254	1,103,879	8,756,148	21,076,281		21,076,281	(1,569,315)	19,506,966			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	49,276		CONTRACT NURSING	XVIII C 53-2	160,365	
	REPAIRS & MAINTENANCE		474		LABORATORY & XRAY EXPENSE		3,793	
	CONTRACTED DIETARY SERVICES		1,265,092		PURCHASED SERVICES			
					PSYCHO-SOCIAL CONSULTANT	XVIII B ___-2		
3	HOUSEKEEPING				RESTORATIVE NURSING CONSULTANT	XVIII B 38-2		
	CONTRACTED HOUSEKKEEPING SERVICES		673,382		MEDICAL RECORDS CONSULTANT	XVIII B 37-2		
					PHARMACY CONSULTANT	XVIII B 39-2	18,616	
4	LAUNDRY				UTILIZATION REVIEW FEES	XVIII B ___-2		
	EQUIPMENT REPAIRS & MAINTENANCE				PHYSICIANS	XVIII B ___-2		
	CONTRACTED LAUNDRY SERVICES		791,806		PSYCHIATRIC	XVIII B ___-2		
					RN CONSULTANT	XVIII B 38-2	31,145	
5	HEAT & OTHER UTILITIES			10a				
	GAS HEAT		69,795					
	ELECTRICITY		99,015					
	WATER		98,647					
	CABLE TV - LOBBY		3,245				213,919	
6	MAINTENANCE				THERAPY			
	GROUNDS MAINTENANCE		23,695		PHYSICAL THERAPY SERVICES			
	PAINTING & DECORATING				SPEECH THERAPY SERVICES			
	BUILDING REPAIRS				OCCUPATIONAL THERAPY SERVICES			
	MAINTENANCE TRAVEL				REHABILITATION CONSULTANT	XVIII B ___-2		
	EQUIPMENT MAINTENANCE & REPAIR				PHYSICAL THERAPY CONSULTANT	XVIII B 40-2	37,476	
	ELEVATOR MAINTENANCE & REPAIR				OCCUPATIONAL THERAPY CONSULTANT	XVIII B 41-2	31,696	
	OUTSIDE LABOR				RESPIRATORY THERAPY CONSULTANT	XVIII B 42-2		
	EXTERMINATING SERVICE				SPEECH THERAPY CONSULTANT	XVIII B 43-2		
	FIRE SERVICE		18,603					
	CONTRACTED BUILDING MAINTENANCE		79,970				69,172	
					11	ACTIVITIES		
						CABLE TV - PATIENT ROOMS		
						ACTIVITY REHAB CONSULTANT	XVIII B 44-2	2,135
7	OTHER			12			2,135	
	SCAVENGER		32,565		SOCIAL SERVICES			
	SECURITY SERVICE				SOCIAL REHABILITATION SERVICES			
					SOCIAL REHABILITATION CONSULTANT	XVIII B 45-2		
					SOCIAL WORKER	XVIII B 45-2	535	
9	MEDICAL DIRECTOR			13			535	
	MEDICAL DIRECTOR FEES		47,338		NURSE AIDE TRAINING			
				NURSE AIDE TRAINING COSTS	XIII			

V.COST CENTER EXPENSES			PAGE 3 COLUMN 3 OTHER	
LINE	SCHED REF	TOTAL	LINE	
14	PROGRAM TRANSPORTATION		22	EMPLOYEE BENEFITS & PAYROLL TAXES
	PATIENT TRANSPORTATION	4,688		FICA TAXES XIX D 852,287
		4,688		UNEMPLOYMENT COMPENSATION XIX D 90,524
17	ADMINISTRATIVE			WORKERS COMPENSATION INSURANCE XIX D 239,107
	MANAGEMENT FEES XIX B	1,290,979		HOSPITALIZATION INSURANCE XIX D 319,448
	DIRECTORS FEES			EMPLOYEE BENEFITS - OTHER XIX D 13,923
18	DIRECTORS FEES	0		EMPLOYEE PHYSICAL EXAMS XIX D
19	PROFESSIONAL SERVICES			INSURANCE - EXECUTIVE LIFE VI 21/XIX D
	DATA PROCESSING XIX C	53,810		PENSION/PROFIT SHARING PLANS XIX D
	ADMINISTRATIVE CONSULTANTS XIX C			
	PROFESSIONAL FEES XIX C	290,330		
	BOOKKEEPING/ADMINISTRATIVE SERVICES	519,120		
		863,260	23	INSERVICE TRAINING & EDUCATION
20	FEES,SUBSCRIPTIONS,PROMOTIONS			EDUCATION & SEMINARS 14,791
	ENTERTAINMENT & MARKETING VI 19 XIX F			14,791
	ADV & PROMO-NON PATIENT RELATED VI 25 XIX F	18,112	24	TRAVEL & SEMINARS
	EMPLOYEE WANT ADS XIX F	7,000		EDUCATION & SEMINARS XIX G
	CONTRIBUTIONS VI 20 XIX F			TRAVEL XIX G 30,308
	DUES & SUBSCRIPTIONS XIX F	25,784		
	LICENSES & PERMITS XIX F	2,289		30,308
	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			0
	CONTRIBUTIONS - POLITICAL VI 20 XIX F	35,981	26	INSURANCE - PROP. LIAB & MALPRACTICE
	HEALTH CARE WORKER BACKGROUND CHE XIX F	6,635		GENERAL INSURANCE 793,057
	PATIENT BACKGROUND CHECKS XIX F			
		95,801		793,057
21	CLERICAL & GENERAL OFFICE EXPENSES		27	OTHER
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)	11,113		BAD DEBTS VI 24 311,646
	EQUIPMENT REPAIR & MAINTENANCE	4,130		
	OUTSIDE CLERICAL SERVICES			311,646
	PENALTIES / OVERDRAFT CHARGES VI 18	79,657		
	HOME OFFICE EXPENSE			
	SOFTWARE MAINTENANCE	188,847		
	TELEPHONE	13,918		
	MESSENGER SERVICE			
		297,665		

GRAND TOTAL COLUMN 3 OTHER 8,756,148

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			19,341	19,341		19,341	266,589	285,930			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			11,514	11,514		11,514	168,349	179,863			32
33	Real Estate Taxes							431,398	431,398			33
34	Rent-Facility & Grounds			3,376,531	3,376,531		3,376,531	(3,376,531)				34
35	Rent-Equipment & Vehicles			99,506	99,506		99,506	1,871	101,377			35
36	Other (specify):* Rent Office			14,700	14,700		14,700	33,371	48,071			36
37	TOTAL Ownership			3,521,592	3,521,592		3,521,592	(2,474,953)	1,046,639			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		109,646	23,768	133,414		133,414		133,414			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			919,349	919,349		919,349		919,349			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		109,646	943,117	1,052,763		1,052,763		1,052,763			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	11,216,254	1,213,525	13,220,857	25,650,636		25,650,636	(4,044,268)	21,606,368			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	(440,795)	30		9
10	Interest and Other Investment Income	(207,838)	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	(79,657)	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	(311,646)	27		24
25	Fund Raising, Advertising and Promotional	(18,112)	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	(133,954)	22		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,192,002)		\$	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)	(2,852,266)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (2,852,266)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (4,044,268)		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	\$ (35,481)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	MARKETING SALARIES	(91,686)	21	3
4	MARKETING TRAVEL	(6,787)	24	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	(133,954)		49

Summary A

12/31/2025

[illegible]

Summary B

12/31/2025

[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	\$ 3,376,531	RIVER OAKS HEALTHCARE & REHAB CENTER REALTY		\$	\$ (3,376,531)	1
2	V								2
3	V	19	PROFESSIONAL FEES				11,565	11,565	3
4	V	26	INSURANCE - PROPERTY				106,655	106,655	4
5	V	30	DEPRECIATION- S.L				696,380	696,380	5
6	V	32	INTEREST				275,371	275,371	6
7	V	33	REAL ESTATE TAXES				421,246	421,246	7
8	V	36	M.L.P. INSURANCE				48,071	48,071	8
9	V	32	AMORT OF LOAN COST				5,519	5,519	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 3,376,531			\$ 1,564,807	\$ * (1,811,724)	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	\$ 519,120	BRIA HEALTH SERVICES, LLC		\$	\$ (519,120)	15
16	V	17	MANAGEMENT FEES	1,290,979				(1,290,979)	16
17	V								17
18	V	17	MANAGEMENT FEES-RELATED PARTIES				8,988	8,988	18
19	V	17	SALARIES-CFO				46,954	46,954	19
20	V	6	SALARIES-MAINTENANCE				21,678	21,678	20
21	V	10	SALARIES-A/R				163,726	163,726	21
22	V	21	SALARIES-CLERICAL RELATED PARTIES				2,112	2,112	22
23	V	21	SALARIES-CLERICAL				214,567	214,567	23
24	V	6	MAINTENANCE				5,293	5,293	24
25	V	7	SCAVENGER				495	495	25
26	V	19	PROFESSIONAL FEES				73,688	73,688	26
27	V	20	DUES,FEES,SUBSCRIPTIONS				13,715	13,715	27
28	V	21	OFFICE EXPENSE				26,432	26,432	28
29	V	23	SEMINARS				226	226	29
30	V	24	TRAVEL				7,184	7,184	30
31	V	26	INSURANCE				2,645	2,645	31
32	V	27	EMPLOYEE BENEFITS				73,158	73,158	32
33	V	30	DEPRECIATION				6,916	6,916	33
34	V	32	INTEREST				90,703	90,703	34
35	V	35	AUTO LEASE				892	892	35
36	V	35	EQUIPMENT RENTAL				979	979	36
37	V								37
38	V								38
39	Total			\$ 1,810,099			\$ 760,351	\$ * (1,049,748)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	36	OFFICE RENT	\$ 14,700	IME REALTY CORPORATION		\$	\$ (14,700)	15
16	V								16
17	V	5	UTILITIES				2,577	2,577	17
18	V	6	MAINTENANCE				1,250	1,250	18
19	V	19	PROFESSIONAL FEES				110	110	19
20	V	26	INSURANCE				508	508	20
21	V	30	DEPRECIATION				4,088	4,088	21
22	V	32	INTEREST				4,594	4,594	22
23	V	33	RE TAX				10,152	10,152	23
24	V	21	OFFICE EXPENSE				627	627	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			\$ 14,700			\$ 23,906	\$ * 9,206	39

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

Facility Name & ID Number

BRIA OF RIVER OAKS

0052043

Report Period Beginning:

01/01/2025

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 BELLEVILLE	BELLEVILLE	LYDIA CARE CENTER	ROBBINS	BRIA HEALTH		MANAGEMENT	1
2					SERVICES, LLC	SKOKIE	SERVICES	2
3	BRIA OF GENEVA	GENEVA	BRIA OF ELMWOOD	ELMWOOD PARK				3
4					RIVER OAKS HC &			4
5	BRIA OF FOREST EDGE	CHICAGO			REHAB REALTY	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 CAHOKIA	CAHOKIA						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

Facility Name & ID Number **BRIA OF RIVER OAKS** # **0052043** Report Period Beginning: **01/01/2025** Ending: **12/31/2025**

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	ARIELLA WEIL	RELATIVE	ACCOUNTS PAYABLE								2
3	FRED BERKOVITS	MEMBER	REGIONAL DIR	23.75	SEE			SALARY		21-7	3
4	MIRYAM CLEVS	RELATIVE	OFFICE CLERK		ATTACHED			MGMT FEES	8,988	17-7	4
5					SCHEDULE			SALARY	2,112	21-7	5
6	ALLOCATION FROM DA WESTMONT:										6
7	AVRUM WEINFELD	MEMBER	CFO	23.75							7
8	DANIEL WEISS	MEMBER	ADMINISTRATIV	23.75				SALARY	9,000	17-7	8
9	ALLOCATIONS FROM WESS MANAGEMENT GROUP:							SALARY	6,000	17-7	9
10	NATAN WEISS	MEMBER	FINANCE/MGMT	11.88							10
11	DANIEL WEISS	MEMBER	ADMINISTRATIV	23.75				MGMT FEES	20,250	17-7	11
12								SALARY	11,902	17-7	12
13								TOTAL	\$ 58,252		13

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

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

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 Report Period Beginning: 01/01/2025 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
	1	5	UTILITIES	CENSUS DAYS	821,683	19	\$ 22,755	\$ 93,049	\$ 2,577	1
	2	6	MAINTENANCE	CENSUS DAYS	821,683	19	11,037	93,049	1,250	2
	3	19	PROFESSIONAL FEES	CENSUS DAYS	821,683	19	975	93,049	110	3
	4	26	INSURANCE	CENSUS DAYS	821,683	19	4,484	93,049	508	4
	5	30	DEPRECIATION	CENSUS DAYS	821,683	19	36,102	93,049	4,088	5
	6	32	INTEREST	CENSUS DAYS	821,683	19	40,569	93,049	4,594	6
	7	33	RE TAX	CENSUS DAYS	821,683	19	89,649	93,049	10,152	7
	8	21	OFFICE EXPENSE	CENSUS DAYS	821,683	19	5,537	93,049	627	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	\$		\$ 23,906	25

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 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	\$ 179,753	\$	2	\$ 8,988	1
2	17	SALARIES-CFO	CENSUS DAYS	821,683	19	414,635	414,635	93,049	46,954	2
3	6	SALARIES-MAINTENANCE	CENSUS DAYS	821,683	19	191,428	191,428	93,049	21,678	3
4	10	SALARIES-A/R	CENSUS DAYS	821,683	19	1,445,803	1,445,803	93,049	163,726	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	93,049	214,567	6
7	6	MAINTENANCE	CENSUS DAYS	821,683	19	46,742	46,742	93,049	5,293	7
8	7	SCAVENGER	CENSUS DAYS	821,683	19	4,371		93,049	495	8
9	19	PROFESSIONAL FEES	CENSUS DAYS	821,683	19	650,717		93,049	73,688	9
10	20	DUES,FEES,SUBSCRIPTIONS	CENSUS DAYS	821,683	19	121,115		93,049	13,715	10
11	21	OFFICE EXPENSE	CENSUS DAYS	821,683	19	233,414		93,049	26,432	11
12	23	SEMINARS	CENSUS DAYS	821,683	19	1,992		93,049	226	12
13	24	TRAVEL	CENSUS DAYS	821,683	19	63,442		93,049	7,184	13
14	26	INSURANCE	CENSUS DAYS	821,683	19	23,354		93,049	2,645	14
15	27	EMPLOYEE BENEFITS	CENSUS DAYS	821,683	19	646,030		93,049	73,158	15
16	30	DEPRECIATION	CENSUS DAYS	821,683	19	61,068		93,049	6,916	16
17	32	INTEREST	CENSUS DAYS	821,683	19	800,962		93,049	90,703	17
18	35	AUTO LEASE	CENSUS DAYS	821,683	19	7,877		93,049	892	18
19	35	EQUIPMENT RENTAL	CENSUS DAYS	821,683	19	8,649		93,049	979	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 6,879,996	\$ 4,077,252		\$ 760,351	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		8/29/13	\$ 14,529,500	\$ 8,471,537	09/18/37	0.0315	\$ 275,371	1	
2												2	
3	LOAN COST		X	AMORTIZE OVER LIFE OF LOAN			77,265	63,927			5,519	3	
4												4	
5												5	
	Working Capital												
6	B.WEINFELD	X		WORKING CAPITAL		11/1/12	200,000	136,760	10/1/32	0.1409	11,514	6	
7												7	
8	RELATED PARTY ALLOCATION										95,297	8	
9	TOTAL Facility Related						\$ 14,806,765	\$ 8,672,224			\$ 387,701	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ 14,806,765	\$ 8,672,224			\$ 387,701	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.		\$	1,385,851	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.)				\$	899,057	2
3. Under or (over) accrual (line 2 minus line 1).				\$	(486,794)	3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	908,040	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.				\$	421,246	7
Assessed Value from Real Estate Tax Bill:	2024	1,088,996	8			
Real Estate Tax Bill for Calendar Year:	2020	1,168,412	9			
	2021	1,236,440	10			
	2022	1,409,225	11			
	2023	1,372,130	12			
	2024	899,057	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	<u>BRIA OF RIVER OAKS</u>	COUNTY	<u>COOK</u>
---------------	---------------------------	--------	-------------

CONTACT PERSON REGARDING THIS REPORT MITCH KOHANANOO

A. Summary of Real Estate Tax Cost

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	

B. Real Estate Tax Cost Allocations

C. Tax Bills

Page 10A

X. BUILDING AND GENERAL INFORMATION:

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 (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? (X) (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:

1		2	3	4	
Use		Square Feet	Year Acquired	Cost	
1	NURSING HOME		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:

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	309		1998		\$ 12,649,700	\$ 696,380	39	\$ 189,205	\$ (507,175)	\$ 8,545,356	4	
5											5	
6											6	
7	IME-BLDG				159,439	4,089		4,089			7	
8	RELATED PARTY -IMPR				107,726	2,735		2,735			8	
	Improvement Type**											
9	ROOF - REALTY			1998	74,000		39	1,107	1,107	51,089	9	
10	WALLCOVERINGS - REALTY			1998	39,379		39	589	589	27,196	10	
11	PAINTING - REALTY			1998	12,962		39	194	194	8,944	11	
12	WINDOW TREATMENTS - REALTY			1998	38,112		39	570	570	26,312	12	
13	FENCE - REALTY			1998	650		39	10	10	455	13	
14	NEW WINDOWS - REALTY			1998	20,445		39	306	306	14,113	14	
15	PAINTERS SALARIES - REALTY			1998	64,064		39	958	958	44,242	15	
16	NURSE STATION - REALTY			1998	23,100		39	345	345	15,944	16	
17	TILING - REALTY			1998	635		39	10	10	452	17	
18	BUILT IN CABINetry - REALTY			1998	64,700		39	968	968	44,676	18	
19	NEW COILS FOR AHV - REALTY			1999	6,000		39	90	90	4,019	19	
20	NEW BOILER - REALTY			1999	20,328		39	304	304	13,596	20	
21	HOT WATER TANK - REALTY			1999	2,750		39	41	41	1,852	21	
22	ROOF - REALTY			1999	29,500		39	441	441	19,728	22	
23	PATIO - REALTY			1999	5,080		15			5,080	23	
24	AWNING - REALTY			1999	3,000		15			3,000	24	
25	LIGHTS - REALTY			1999	7,603		39	114	114	5,089	25	
26	NURSE CALL STATION - REALTY			1999	1,957		39	29	29	1,305	26	
27	WINDOW TREATMENTS - REALTY			1999	11,207		39	167	167	7,490	27	
28	CORRIDOR BORDERS - REALTY			1999	6,154		39	92	92	4,123	28	
29	SCREENS - REALTY			2000	3,543		27.5	75	75	3,238	29	
30	AIR CONDITIONER REPLACEMENT - REALTY			2001	14,540		27.5	309	309	12,746	30	
31	DOOR DETECTOR - REALTY			2001	1,800		27.5	38	38	1,567	31	
32	A/C COMPRESSOR & REBUILT AIR HANDLER - REALTY			2001	22,621		27.5	480	480	19,831	32	
33	ROOF VENTILATORS - REALTY			2001	6,898		27.5	146	146	6,048	33	
34	BOILER - REALTY			2001	63,746		27.5	1,352	1,352	55,854	34	
35	WALK IN FREEZER - REALTY			2001	3,750		27.5	79	79	3,277	35	
36				2001	2,970		27.5	63	63	2,602	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 RIVER OAKS**# **0052043**

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	DRYER EXHAUST FAN - REALTY	2001	\$ 4,050	\$	27.5	\$ 86	\$ 86	\$ 3,543	37
38	DOORS - REALTY	2001	1,995		27.5	42	42	1,735	38
39	DOORS - REALTY	2001	1,723		27.5	37	37	1,518	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		27.5	421	421	16,675	42
43	ROOF - REALTY	2002	6,150		27.5	131	131	5,173	43
44	ELECTRIC DOOR LOCKING SYSTEM - REALTY	2002	2,326		27.5	49	49	1,941	44
45	DOORS - REALTY	2002	10,098		27.5	214	214	8,476	45
46	TILING - REALTY	2002	17,815		27.5	378	378	14,966	46
47	SAFETY LOCK SYSTEM - REALTY	2002	5,854		27.5	124	124	4,919	47
48	ELEVATOR REPAIR - REALTY	2002	39,650		27.5	841	841	33,304	48
49	BOILER - REALTY	2002	9,550		27.5	202	202	8,014	49
50	ELEVATOR - REALTY	2003	100,632		27.5	2,135	2,135	81,041	50
51	PATIO DOORS - REALTY	2003	2,300		27.5	49	49	1,860	51
52	FLOORING IN ELEVATORS - REALTY	2003	1,155		27.5	25	25	930	52
53	NURSES STATION - REALTY	2003	6,806		27.5	145	145	5,475	53
54	KITCHEN CABINETS - REALTY	2003	2,836		27.5	60	60	2,282	54
55	KITCHEN FLOORING - REALTY	2003	2,673		27.5	57	57	2,149	55
56	PATIO TILING & LIGHTING - REALTY	2003	4,688		27.5	100	100	3,769	56
57	COVE BASE IN ANNEX CORRIDOR - REALTY	2003	824		27.5	18	18	664	57
58	HANDRAILS & BUMPER GUARDS - REALTY	2003	8,565		27.5	181	181	6,888	58
59	LIGHTING FOR CORRIDORS - REALTY	2003	1,410		27.5	30	30	1,130	59
60	KICKPLATES - REALTY	2003	5,300		27.5	113	113	4,274	60
61	FREIGHT & SALES TAX ON ABOVE IMP. - REALTY	2003	816		27.5	18	18	664	61
62	DOOR ALARM SYSTEM	2004	3,076		27.5	65	65	2,366	62
63	NEW FLOORING	2004	39,141		27.5	830	830	30,061	63
64	AIR CONDITIONING CHILLER UNIT	2004	14,876		27.5	316	316	11,429	64
65	TILE FLOORING	2004	4,031		27.5	86	86	3,105	65
66	FIRE SUPPRESSION SYSTEMS	2004	5,001		27.5	106	106	3,844	66
67	SHOWER, BATH & TUB ROOMS AND KITCHEN	2004	72,837		27.5	1,545	1,545	55,960	67
68	AIR CONDITIONING UNIT	2004	5,484		27.5	116	116	4,204	68
69	POWER ROOF EXHAUST UNITS	2005	3,972		27.5	85	85	2,870	69
70	TOTAL (lines 4 thru 69)		\$ 13,891,069	\$ 703,204		\$ 213,510	\$ (489,695)	\$ 9,291,671	70

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

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

Report Period Beginning:

01/01/2025 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 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 12A, Carried Forward		\$ 13,891,069	\$ 703,204		\$ 213,510	\$ (489,695)	\$ 9,291,671	1
2	RECLAIM PUMPS	2005	1,770		27.5	37	37	1,267	2
3	POWER ROOF EXHAUST FANS	2005	3,545		27.5	75	75	2,553	3
4	GREASE BASIN	2005	11,800		27.5	250	250	8,490	4
5	CUBICAL CURTAINS	2005	3,784		5			3,784	5
6	WALL MOUNTED WATER COOLER	2006	1,808		27.5	39	39	1,251	6
7	FIRE SUPPRESSION SYSTEM	2006	5,200		27.5	110	110	3,584	7
8	DOORS	2006	2,150		27.5	46	46	1,525	8
9	CARPETING	2006	2,690		5			2,690	9
10	ROOF REPAIR - REALTY	2007	4,900		27.5	104	104	3,137	10
11	BUILDING IMPROVEMENT- REALTY	2006	41,151		27.5	873	873	28,300	11
12	BUILDING IMPROVEMENT	2007	(41,151)		27.5			(17,890)	12
13	BOILER- REALTY	2008	24,300		27.5	516	516	15,544	13
14	SPRINKLERS- REALTY	2008	12,879		27.5	273	273	8,034	14
15	ROOF TOP VENTILATOR	2010	5,345		27.5	113	113	2,983	15
16	NURSE CALL PANEL ANNUNCIATOR	2010	2,354		27.5	50	50	1,322	16
17	FURNISH AND INSTALL DOORS-"B" FIRE LABEL	2010	5,102		27.5	109	109	2,829	17
18	ROOFTOP CHILLER AND CRANKCASE HEATER	2010	11,350		27.5	241	241	6,281	18
19	NURSE CALL PANEL ANNUNCIATOR	2010	17,440		27.5	370	370	9,659	19
20	ROOFTOP EXHAUST	2010	13,183		27.5	279	279	7,205	20
21	FIX ROOF TOPS	2010	2,724		27.5	58	58	1,481	21
22	BOOSTER HEATER, UNITAIRE FAN COIL UNIT	2010	4,530		27.5	96	96	2,475	22
23	DURO-LAST ROOF SYSTEM	2010	90,500		27.5	1,920	1,920	48,405	23
24	REPLACEMENT OF THE BOILERS	2010	19,310		27.5	410	410	10,384	24
25	INSTALL FIRE ALARM PANEL	2010	7,746		27.5	165	165	4,125	25
26									26
27	FIRE DOOR	2011	3,420		27.5	72	72	1,720	27
28	A/C REPAIR	2011	6,603		27.5	140	140	3,350	28
29	WINDOWS & DOORS	2011	4,050		27.5	86	86	2,040	29
30	FIRE WALLS,NURSES STATION -SINKS	2011	8,330		27.5	177	177	4,179	30
31	CABINETS	2011	12,089		27.5	257	257	6,069	31
32	AUDIO DEVICE	2011	2,870		27.5	61	61	1,513	32
33	CANOPY F E MORAN	2011	5,220		27.5	111	111	2,763	33
34	TOTAL (lines 1 thru 33)		\$ 14,188,061	\$ 703,204		\$ 220,545	\$ (482,660)	\$ 9,472,720	34

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

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

Report Period Beginning:

01/01/2025 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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 14,188,061	\$ 703,204		\$ 220,545	\$ (482,660)	\$ 9,472,720	1
2	<u>TUCKPOINTING-REALTY</u>	2011	15,900		27.5	337	337	8,260	2
3	<u>HVAC WALL UNITS- REALTY</u>	2011	5,000		27.5	106	106	2,616	3
4	<u>FLOOR REPLACEMENT- REALTY</u>	2011	24,000		27.5	509	509	12,476	4
5	<u>BOILER- RALTY</u>	2011	21,555		27.5	457	457	11,400	5
6	<u>CHILLER- REALTY</u>	2011	59,700		27.5	1,266	1,266	31,027	6
7	<u>FOOD PROCESSOR- REALTY</u>	2011	1,080		27.5	23	23	554	7
8	<u>1ST FLOOR COLLING PIPE INSULATION- REALTY</u>	2012	8,740		27.5	186	186	4,280	8
9	<u>SPRINKLER SYSTEM- REALTY</u>	2012	29,980		27.5	636	636	14,216	9
10	<u>WINDOWS- REALTY</u>	2012	4,110		27.5	87	87	1,931	10
11	<u>FIRE PANEL AND WIRING- REALTY</u>	2012	3,060		27.5	65	65	1,429	11
12	<u>SIGN</u>	2013	4,575		7			4,575	12
13	<u>CUBICLE CURTAINS</u>	2013	3,480		7			3,480	13
14	<u>REMOVE AND DISPOSE OF SECTION OF WALL ACROSS</u>	2013	4,350		27.5	92	92	1,903	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		27.5	846	846	17,472	20
21	<u>STORY BUILDING, THE ANNEX</u>								21
22	<u>REMOVE AND DISPOSE EXISTING DOOR AND PANEL TO</u>	2013	5,250		27.5	111	111	2,299	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		27.5	91	91	1,879	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)		\$ 14,423,028	\$ 703,204		\$ 225,358	\$ (477,846)	\$ 9,592,518	34

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

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

Report Period Beginning:

01/01/2025 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 12C, Carried Forward		\$ 14,423,028	\$ 703,204		\$ 225,358	\$ (477,846)	\$ 9,592,518	1
2	1ST FLOOR SHOWER ROOM MATERIALS FIXURES	2013	5,972		27.5	127	127	2,614	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		27.5	341	341	7,032	16
17	LIFE SAFETY/VENTILATION PROJECT	2013	24,007		27.5	509	509	10,512	17
18	SMOKE DETECTORS	2013	4,640		27.5	99	99	2,035	18
19	DRYWALL LAUNDRY ROOM	2013	5,287		27.5	112	112	2,312	19
20	100 WING CORRIDOR-REMOVE OLD CEILING TILES AND	2014	37,576		27.5	797	797	15,198	20
21	INSTALL NEW ACOUSTICAL CEILING SYSTEM								21
22	100 WING CORRIDOR-ACROVYN HANDRAIL & WALL PAN	2014	31,471		27.5	668	668	12,738	22
23	100 WING CORRIDOR - REMOVE COVE BASE AND VCT	2014	13,429		27.5	285	285	5,429	23
24	AND INSTALL NEW VCT,PVT AND MILL WORK								24
25	100 WING CORRIDOR - WALL COVERING,FLOOR PREP .	2014	9,356		27.5	198	198	3,782	25
26	AND MILLWORK								26
27	100 WING CORRIDOR - HANDRAIL GUARDS AND 2215 SF	2014	9,190		27.5	195	195	3,716	27
28	OF VCT CORK BOARD								28
29	100 WING CORRIDOR - VCT AND PVT BORDER	2014	3,694		27.5	78	78	1,491	29
30	100 WING CORRIDOR - PAINT DOORS & KICK PLATES	2014	4,179		27.5	89	89	1,691	30
31	1ST FLOOR NURSE STATION - DEMO OLD AND RELOCATI	2014	5,108		27.5	109	109	2,070	31
32	PLUMBING								32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,592,984	\$ 703,204		\$ 228,963	\$ (474,241)	\$ 9,663,136	34

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

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

Report Period Beginning:

01/01/2025 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 12D, Carried Forward		\$ 14,592,984	\$ 703,204		\$ 228,963	\$ (474,241)	\$ 9,663,136	1
2	1ST FLOOR NURSE STATION - CUSTOM LARGE NURSE	2014	14,106		27.5	299	299	5,707	2
3	STATION WITH SOLID SURFACE								3
4	THERAPY ROOM - DOORS	2014	5,975		27.5	127	127	2,415	4
5	THERAPY ROOM - REMOVE EXISTING CEILING TILES	2014	9,875		27.5	209	209	3,993	5
6	AND INSTALL NEW ACOUSTICAL CEILING SYSTEM	2014	13,073		27.5	277	277	5,284	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		27.5	165	165	3,148	11
12	CONFERENCE ROOM - NEW CAPET TILE, COVE BASE, AN	2014	5,483		27.5	116	116	2,214	12
13	CORNER GUARDS								13
14	CONFERENCE ROOM - BATHROOM	2014	2,770		27.5	59	59	1,124	14
15	GUEST BATHROOM - REMOVE OLD PLUMBING FIXTURES	2014	11,071		27.5	235	235	4,483	15
16	AND INSTALL NEW FLOORING AND SINK AND TOILETS								16
17	RESIDENT ROOMS-CUBICLE CURTAINS,OVERHEAD LIGH	2014	5,976		27.5	127	127	2,415	17
18	1ST FLOOR - SIGNAGE RESIDENT ROOMS AND COMMON	2014	2,670		27.5	57	57	1,080	18
19	AREAS,CORNER GUARDS								19
20	1ST FLOOR RESIDENT ROOMS- OVERBED LIGHTS	2014	10,697		27.5	227	227	4,328	20
21	1ST FLOOR RESIDENT ROOMS- UPHOLSTERED CORNICE	2014	12,127		27.5	257	257	4,906	21
22	WITH OPERATIONAL PANELS								22
23	VESTIBULE,LOBBY ADMIN OFFICE,THERAPY ROOM,NUR	2014	36,871		27.5	782	782	14,918	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		27.5	175	175	3,337	26
27	100 WING - CHILL WATER PIPE	2014	8,472		27.5	180	180	3,427	27
28	CORRIDOR AND KITCHEN - REPLACE 2' GALVANIZED PII	2014	10,264		27.5	218	218	4,150	28
29	AND PAINT CEILING								29
30	ADMINISTRATOR OFFICE - REMOVE OLD DROP CEILING	2014	10,258		27.5	218	218	4,150	30
31	AND LIGHTS AND INSTALL NEW ONE								31
32	1ST FLOOR NURSE STATION - CUSTOM NURSES STATION	2014	7,979		27.5	169	169	3,226	32
33	ADMINISTRATOR OFFICE - CARPET AND NEW BATHROO	2014	6,316		27.5	134	134	2,558	33
34	TOTAL (lines 1 thru 33)		\$ 14,782,995	\$ 703,204		\$ 232,993	\$ (470,211)	\$ 9,739,998	34

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

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

Report Period Beginning:

01/01/2025 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 12E, Carried Forward		\$ 14,782,995	\$ 703,204		\$ 232,993	\$ (470,211)	\$ 9,739,998	1
2	BOOKKEEPING OFFICE - INSTALL NEW 2 CIRCUIT MINI	2014	9,875		27.5	209	209	3,993	2
3	SPLIT SYSTEM								3
4	VESTIBULE - REMO EXISTING STORE FRONT AND INSTAI	2014	24,659		27.5	523	523	9,979	4
5	NEW STORE FRONT WITH 2 SETS OF SWING DOORS								5
6	LOBBY AND VESTIBULE - REMOVE OLD FLOOR AND	2014	8,862		27.5	188	188	3,583	6
7	INSTALL NEW CERAMIC TILE.CARPET AND MILLWORK								7
8	LOBBY FRAME WALL WITH DOOR OPENING	2014	12,761		27.5	271	271	5,162	8
9	LOBBY - REMOVE CEILING TILES AND INSTALL NEW	2014	5,031		27.5	107	107	2,036	9
10	ACOUSTICAL TILES								10
11	LOBBY - REMOVE WALL AND INSTALL NEW BETWEEN	2014	15,230		27.5	323	323	6,163	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		27.5	166	166	3,170	14
15									15
16	LIFE SAFETY WORK	2014	11,722		27.5	249	249	4,633	16
17	BOILER WORK- HOT WATER SUPPLY PUMP	2014	11,935		27.5	253	253	4,720	17
18	REPLACE WATER HEATER	2014	5,500		27.5	117	117	2,175	18
19	REPLACE DAMPERS FOR THE GENERATOR	2014	5,485		27.5	116	116	2,164	19
20	DOOR AND FIRE ALARM	2014	8,350		27.5	177	177	3,306	20
21	DOOR PACKAGE	2014	6,800		27.5	144	144	2,686	21
22	INSTALL DELAYED EGRESS MAGNET LOCK	2014	6,042		27.5	128	128	2,392	22
23	INSTALL TEN NEW COMBINATION CHILLED/HOT WATER	2014	22,000		27.5	467	467	8,700	23
24	COMPLETE CONVECTORS								24
25	LAUNDRY ROOM DOORS	2014	5,800		27.5	123	123	2,295	25
26	ADD ON ROOM CONVECTORS REPLACEMENT	2014	22,000		27.5	467	467	8,700	26
27	ADD ON ROOM CONVECTORS REPLACEMENT	2014	9,900		27.5	210	210	3,915	27
28	RELOCATE FIRELITE ALARM ANNUNCIATOR CONTROL	2014	2,073		27.5	44	44	816	28
29	PANEL								29
30	FIRE ALARM PANEL	2014	11,300		27.5	240	240	4,470	30
31	INSTALL 5 NEW 90 MINUTE FIRE RATED DOOR SLABS	2014	4,858		27.5	103	103	1,925	31
32	WITH FIRE RATED WIRE GLASS WINDOWS								32
33									33
34	TOTAL (lines 1 thru 33)		\$ 15,001,004	\$ 703,204		\$ 237,618	\$ (465,587)	\$ 9,826,981	34

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

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

Report Period Beginning:

01/01/2025 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 12F, Carried Forward		\$ 15,001,004	\$ 703,204		\$ 237,618	\$ (465,587)	\$ 9,826,981	1
2	PARKING LOT	2014	32,400		15	1,260	1,260	23,940	2
3	PARKING LOT	2014	32,873		15	1,279	1,279	24,295	3
4	SIGN PYLON & LETTERING	2014	2,985		15	116	116	2,206	4
5	WINDOW TREATMENTS - PANELS, CURTAINS	2015	7,831		7			7,831	5
6	LOGOS AND LETTERS	2015	5,119		7			5,119	6
7	INSTALLED NEW ROOFING SYSTEM	2015	156,200		27.5	3,313	3,313	56,090	7
8	REPLACE THE SIDEWALKS ON EITHER SIDE OF CIRCLE I	2016	25,600		27.5	996	996	15,506	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		27.5	586	586	9,162	13
14	RESIDENT ROOMS-REPLACE ALL CEILING TILE IN 41 RES	2016	18,450		27.5	391	391	6,011	14
15	ROOMS AND PAINT CEILING GRID								15
16	REPLACE ALL FLOOR TILES & COVE BASE IN ALL 21	2016	10,500		27.5	223	223	3,422	16
17	RESIDENT; BATHROOMS WITH CERAMIC TILE AND COVE								17
18	BASE.								18
19	INSTALLED DINING ROOM FLOOR & MATERIAL FOR	2016	25,910		27.5	550	550	8,439	19
20	RESIDENT BATHROOM FLOOR								20
21	2ND FLOOR PROJECT - PLUMBING, ELECTRICAL,DOOR S	2016	88,975		27.5	1,887	1,887	28,711	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)		\$ 15,435,467	\$ 703,204		\$ 248,218	\$ (454,986)	\$ 10,017,712	34

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

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

Report Period Beginning:

01/01/2025 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	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		\$ 15,435,467	\$ 703,204		\$ 248,218	\$ (454,986)	\$ 10,017,712	1
2	PLASTER & PAINT 12 PATIENT ROOM; INSTALLED CERAMIC	2016	28,295		27.5	600	600	9,046	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		27.5	106	106	1,570	5
6	INSTALLED 15 FIRE DAMPERS	2016	12,960		27.5	275	275	4,062	6
7	RESIDENT ROOMS - PLASTER , PRIME & PAINT 12 ROOMS	2016	21,025		27.5	446	446	6,598	7
8	REMODEL 7 BATHROOMS								8
9	PLASTER, PRIME AND PAINT 17 ROOMS,REMODEL 10	2017	29,900		27.5	634	634	8,741	9
10	BATHROOM								10
11	NEW CEILING TILE	2017	12,700		27.5	270	270	3,716	11
12	REBUILD THE WALL BETWEEN THE ANNEX NURSES	2017	2,780		27.5	59	59	812	12
13	ANNEX CORRIDORS: PLASTER AND PAINT WALLS	2017	9,500		27.5	201	201	2,774	13
14	INSTALL NEW COVE BASE								14
15	REMOVE EXISTING LIGHT POLES AND FIXTURES THAT ARE	2017	4,350		27.5	92	92	1,271	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		27.5	318	318	4,383	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		27.5	460	460	6,345	25
26	1 SET OF DOUBLE STEEL DOORS TO THE DINING ROOM	2017	4,640		27.5	99	99	1,359	26
27	FIRE DAMPERS WITH 1.5 HOUR FIRE RATING IN KITCHEN	2018	11,360		27.5	241	241	3,080	27
28	2ND FLOOR NURSES STATION	2018	6,260		27.5	133	133	1,568	28
29	FIRECODE CEILING TILES	2018	38,022		27.5	807	807	9,278	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 15,658,927	\$ 703,204		\$ 252,959	\$ (450,245)	\$ 10,082,315	34

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

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

Report Period Beginning:

01/01/2025 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 12H, Carried Forward		\$ 15,658,927	\$ 703,204		\$ 252,959	\$ (450,245)	\$ 10,082,315	1
2	CHANGE OUTLETS FOR HOSPITAL GRADE, CHANGE DUP	2019	66,965		27.5	1,420	1,420	15,117	2
3	OUTLETS BETWEEN BED FOR QUAD OUTLETS AT EACH BED								3
4	INSTALL WINDOW TREATMENTS	2019	27,933		5			27,933	4
5	REPLACE BOILER	2019	8,845		27.5	188	188	1,811	5
6	FURNISH & INSTALL HOLLOW METAL DOOR, FRAMES	2021	8,999		27.5	191	191	1,472	6
7	WINDOWS REPLACEMENT IN ALL ROOMS	2021	297,300		27.5	6,306	6,306	44,144	7
8	INSTALLED ELECTRIC OUTLETS-2ND & 3RD FLOOR	2021	34,502		27.5	732	732	5,124	8
9	DURO-LAST ROOF REPAIR: RESEAL ALL TERMINATION METAL & CAULK, RESEAL ALL PITCH PANS,								9
10	CLEAN OUT DRAINS & GUTTERS, PATCHING WITH NEW								10
11	DURO-LAST OR CAULK	2022	5,900		27.5	125	125	725	11
12	REPLACE 50' X 30' X 5" CONCRETE PATIO	2022	21,000		15	1,159	1,159	6,181	12
13	PARKING LOT: INSTALLED NEW STEEL POLES, EACH WITH								13
14	NEW LED FIXTURES TO ILLUMINATE THE PARKING LOT	2022	6,143		15	346	346	1,839	14
15	WINDOWS REPLACEMENT: ADD DOUBLE WINDOWS ON THE								15
16	ANNEX, REPALCE ROTTEN WINDOW SILLS	2022	19,028		27.5	404	404	2,048	16
17	PATCHWORK: REPLACE ASPHALT WITH NEW HOT ASPHALT								17
18	MIX, HOT CRACKFILLING, SEALCOATING, PAINT, LAYOUT,								18
19	PARKING LOT RESTRIPIING	2022	8,150		15	317	317	1,675	19
20	2ND & 3RD FLOOR SHOWER ROOMS DEMO REINSTALL:								20
21	REPLACE METAL STUDS, APPLY WATER RESISTANT								21
22	DRYWALL, SEAL FLOORING, UPDATE LIGHTING, SEAL								22
23	GROUND LINES, PLUMBING	2022	11,000		27.5	233	233	1,406	23
24	REPAIR UNDERGROUND P-TRAP IN KITCHEN, INSTALL NEW								24
25	CLEAN OUT AT HALLWAY	2022	15,000		27.5	318	318	1,522	25
26	INSTALL FRAME MOUNTED END SUCTION PUMP 5HP								26
27	INCLUDES FLEX CONNECTORS, INSTALL BOOSTER PUMI	2022	15,100		27.5	320	320	1,487	27
28	REPLACE VARIOUS BATRHROOM ANGLE STOPS AND								28
29	REPAIR LEAKS	2022	4,195		27.5	89	89	401	29
30	RETROFIT POWER PANEL AND CONTROLLER-REUSE								30
31	ENCLOSURE /CABLE; ADJUST ATC SETTINGS	2023	9,880		27.5	209	209	927	31
32	REPLACE BOOSTER PUMP MOTORS, PENTHOUSE			19,340			(19,340)		32
33	BOILER ROOM SERVICE PROVIDER: PREMISTAR	2023	4,046		27.5	86	86	380	33
34	TOTAL (lines 1 thru 33)		\$ 16,222,913	\$ 722,544		\$ 265,402	\$ (457,142)	\$ 10,196,507	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		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 12I, Carried Forward		\$ 16,222,913	\$ 722,544		\$ 265,402	\$ (457,142)	\$ 10,196,507	1
2	INSTALL NEW AUTOMATIC TRANSFER SWITCH,								2
3	REPLACED ATS	2023	19,127		27.5	406	406	1,798	3
4	KITCHEN DEMO, DRYWALL, PAINT CEILING, INSTALL								4
5	NEW LIGHT FIXTURES	2023	37,830		27.5	803	803	3,555	5
6	INSTALLED DELAYED EGRESS MAGNETIC LOCK ON								6
7	STAFF BREAK ROOM EXIT DOOR	2023	3,735		27.5	79	79	351	7
8	REPLACE FIRE PUMP CONTROLLER	2023	20,969		27.5	445	445	1,969	8
9	JET OUT FLOOR DRAINS & TROUBLESHOOT/CLEAN								9
10	OUT GREASE TRAP	2023	5,365		27.5	114	114	504	10
11	REPLACE MOP SINK FAUCETS IN ALL THREE JANITORS								11
12	CLOSETS, INSTALL NEW SHUT OFF VALVES	2024	4,121		15	160	160	434	12
13	FURNISH & INSTALL A NEW DOMESTIC WATER HEATER/								13
14	BOILER AND PUMP	2024	26,515		15	1,031	1,031	2,798	14
15	REMOVE AND REPLACE (2) AHU'S & COIL PUMPS, INCLUDING								15
16	CONTROLS,SHEETMETAL, POWER, PIPING & INSULATION	2024	231,630		27.5	4,913	4,913	13,335	16
17	INSTALL 8 DOUBLE PANE WINDOWS AND TWO DOUBLE								17
18	PANE REPLACEMENT WITH GLASS	2024	3,700		15	144	144	390	18
19	MECHANICAL ROOM-REPLACE SUMP PUMP	2024	6,350		15	247	247	670	19
20	MASONRY REPAIRS AT ANNEX CONNECTION-INSTALL								20
21	FLASHING & TERMINATION AR, REINSTALL BRICK	2024	17,010		15	662	662	1,796	21
22	10 SHOWERS, 6 TUB ROOMS, 7 TRAINING TOILETS-DRYWALL, CERAMIC TILE, PAINTING, PLUMBING,								22
23	ELECTRICAL, CONCRETE, CARPENTRY	2024	234,501		27.5	4,974	4,974	13,501	23
24	BOILER ROOM-INSTALLED NEW BEARING ASSEMBLY	2024	6,936		15	270	270	732	24
25	REPLACED 5 CONVECTORS IN STORAGE	2024	18,690		15	727	727	1,973	25
26	LAUNDRY, KITCHEN #1 & #2 -INSTALLED NEW DOORS	2024	15,981		15	621	621	1,685	26
27	ROOF-INSTALL NEW DOWNBLAST EXHAUST'S	2024	15,983		15	621	621	1,686	27
28	KITCHEN CEILING-INSTALLED FRP , PAINTING DRYWALL	2024	3,435		15	134	134	363	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 16,894,791	\$ 722,544		\$ 281,749	\$ (440,795)	\$ 10,244,043	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	\$ 1,100,427	\$	\$	\$	5-10	\$ 902,526	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74	RELATED PARTY	33,448	4,181	4,181				74
75	TOTALS	\$ 1,133,875	\$ 4,181	\$ 4,181	\$		\$ 902,526	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)	\$ 18,856,788	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 726,725	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 285,930	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (440,795)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 11,099,033	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: \$ 37,169
- 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	ADMINISTRATOR	2024 LINCOLN NAUTIU	\$ #####	\$ 8,048	17
18	ADMINISTRATOR	2018 JEEP GRAND CHEROKEE	820.00	5,740	18
19	FACILITY	2020 FORD ELKHART	#####	15,493	19
20	FACILITY	2024 FORD E450 SUPER	#####	33,056	20
21	TOTAL		\$ #####	\$ 62,337	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	\$		\$ 7,257	\$		\$ 7,257	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			1,297			1,297	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			15,214			15,214	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				53,298		53,298	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	MED.SUPPLIES/LAB/RADIOLOGY Other (specify): IV THERAPY, RENTAL	39-2 39-2					6,017 50,331		6,017 50,331	13
14	TOTAL			\$		\$ 23,768	\$ 109,646		\$ 133,414	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	\$ 2,398,794	\$ 2,511,325	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 192,035)	5,928,973	5,928,973	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		53,304	6
7	Other Prepaid Expenses	559,360	559,360	7
8	Accounts Receivable (owners or related parties)	5,370,407	5,370,407	8
9	Other(specify): <u>ESCROW, REPL RESERVE</u>	63,188	667,776	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 14,320,722	\$ 15,091,145	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,123,408	13
14	Buildings, at Historical Cost		10,319,428	14
15	Leasehold Improvements, at Historical Cost	811,172	1,073,164	15
16	Equipment, at Historical Cost	1,121,433	2,679,441	16
17	Accumulated Depreciation (book methods)	(1,150,976)	(2,716,026)	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 COSTS NET</u>		63,927	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 781,629	\$ 12,543,342	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 15,102,351	\$ 27,634,487	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 4,222,697	\$ 4,226,897	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	136,760	742,153	29
30	Accrued Salaries Payable	535,539	535,539	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		908,040	32
33	Accrued Interest Payable		22,239	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>DUE TO RELATED PARTY</u>	3,761,172	4,157,220	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 9,288,168	\$ 11,224,088	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,866,144	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)	\$	\$ 7,866,144	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,288,168	\$ 19,090,232	46
47	TOTAL EQUITY (page 18, line 24)	\$ 5,814,183	\$ 8,544,255	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 15,102,351	\$ 27,634,487	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,554,320	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,554,320	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	2,336,863	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	(77,000)	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)	\$ 2,259,863	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)	\$ 5,814,183	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number BRIA OF RIVER OAKS

0052043

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	\$ 26,225,427	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 26,225,427	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	164,809	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 164,809	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***	207,838	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 207,838	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	MISC INCOME	1,439,565	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,439,565	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 28,037,639	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	4,704,416	31
32	Health Care	10,295,415	32
33	General Administration	6,076,450	33
	B. Capital Expense		
34	Ownership	3,521,592	34
	C. Ancillary Expense		
35	Special Cost Centers	133,414	35
36	Provider Participation Fee	919,349	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 25,650,636	40
41	Income before Income Taxes (line 30 minus line 40)**	2,387,003	41
42	Income Taxes	(50,140)	42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 2,336,863	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 2,452,683.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	19,226,459.00	45
46	MMAI-Medicaid is the Primary Payer	794,318.00	46
47	MMAI-Medicare is the Primary Payer	29,411.00	47
48	Private Pay	103,422.00	48
49	Medicare Part A	2,305,678.00	49
50	Other-(specify) HOSPICE	799,453.00	50
51	Other-(specify) INSURANCE	514,003.00	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)	\$ 26,225,427	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	2,104	2,248	\$ 172,237	\$ 76.62	1
2	Assistant Director of Nursing	2,848	2,960	333,727	112.75	2
3	Registered Nurses	29,326	30,658	1,168,369	38.11	3
4	Licensed Practical Nurses	55,119	58,042	2,380,597	41.02	4
5	CNAs & Orderlies	173,665	185,983	4,587,058	24.66	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	12,617	13,104	278,342	21.24	8
9	Activity Director					9
10	Activity Assistants	10,276	11,103	226,110	20.36	10
11	Social Service Workers	11,644	12,555	315,943	25.16	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	6,083	6,484	158,084	24.38	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	4,392	4,923	313,734	63.73	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	18,280	19,398	532,580	27.46	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	1,949	2,173	42,508	19.56	31
32	Other Health Care: Care Plan Coord	3,388	3,588	169,091	47.13	32
33	Other(specify) Security	24,822	26,434	537,874	20.35	33
34	TOTAL (lines 1 - 33)	356,513	379,653	\$ 11,216,254 *	\$ 29.54	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	\$ 49,276	1-3	35
36	Medical Director	O	47,338	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	0	10-3	38
39	Pharmacist Consultant	H	18,616	10-3	39
40	Physical Therapy Consultant	L	37,476	10A-3	40
41	Occupational Therapy Consultant	Y	31,696	10A-3	41
42	Respiratory Therapy Consultant		0	10A-3	42
43	Speech Therapy Consultant	F	0	10A-3	43
44	Activity Consultant	E	2,135	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)		\$ 186,537		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ 3,847		50
51	Licensed Practical Nurses		7,974		51
52	Certified Nurse Assistants/Aides		148,544		52
53	TOTAL (lines 50 - 52)		\$ 160,365		53

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

** See instructions.

STATE OF ILLINOIS

Facility Name & ID NumberBRIA OF RIVER OAKS# 0052043Report Period Beginning:01/01/2025Ending:12/31/2025Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
ROSEMARY OLANREWAJU	Administrator	0	\$ 75,841
NANCY GIVEN	Administrator	0	120,397
MOGBOJUBOLA LABIYI	Administrator	0	31,254
DOLAPO ADEEYE	Asst Administrator	0	86,242
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 313,734

B. Administrative - Other

Description	Amount
BRIA HEALTH SERVICES MANAGEMENT FEES	\$ 1,290,979
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
		\$
SEE SCHEDULE ATTACHED		863,260
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$ 863,260

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 239,107
Unemployment Compensation Insurance	90,524
FICA Taxes	852,287
Employee Health Insurance	319,448
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
EMPLOYEE BENEFITS - OTHER	13,923
EMPLOYEE PHYSICAL EXAMS	
PENSION/PROFIT SHARING PLANS	
INSURANCE - EXECUTIVE LIFE	
TOTAL (agree to Schedule V, line 22, col.8)	

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	7,000
Health Care Worker Background Check (Indicate # of checks performed)	6,635
Patient Background Checks	
Association Dues (total from pg 22, #4)	60,433
TRUST/FRANCHISE/CONTRIB/ETC	500
MARKETING/ADV/PROMO	18,112
LICENSES/DUES/SUBSCRIPTIONS	3,121
MGMT CO ALLOC	13,715
Less: Public Relations Expense (	
PAC and Lobbying payments	(35,481)
All non-allowable advertising	(18,112)
TOTAL (agree to Sch. V, line 20, col. 8)	

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
	30,308
MARKETING TRAVEL	(6,787)
MGMT CO ALLOC	7,184
Seminar Expense	
Entertainment Expense (	
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 30,705

* Attach copy of IMRF notifications

**See instructions.

BRIA OF RIVER OAKS
LEGAL EXPENSES
1/1/2025-12/31/2025

INVOICE DATE	FIRM NAME	DESCRIPTION OF SERVICE	AMOUNT
1/31/2025	HINSHAW & CULBERTSON	APPEARED FOR AND ATTENDED IDPH STATUS HEARINGS	753
2/22/2025	HINSHAW & CULBERTSON	REVIEWED & ANALYSIS OF FINAL ORDER FROM IDPH	168
3/31/2025	HINSHAW & CULBERTSON	REVIEWED & ANALYSIS OF TYPE A VIOLATION	578
5/1/2025	HINSHAW & CULBERTSON	CONTINUED SETTLEMENT NEGOTIATIONS WITH IDPH	210
5/31/2025	HINSHAW & CULBERTSON	SETTLEMENT NEGOTIATIONS WITH IDPH	674
6/23/2025	HINSHAW & CULBERTSON	APPEARED AND ATTENDED STATUS HEARINGS	239
3/1/2025	JACKSON LEWIS P.C.	SELF-INSURED RETENTION	1,296
3/27/2025	JACKSON LEWIS P.C.	SELF-INSURED RETENTION	798
1/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	4,320
2/1/2025	MCCABE KIRSHNER P.C.	ILEFILE	476
2/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	4,320
3/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	475
3/1/2025	MCCABE KIRSHNER P.C.	ILEFILE	476
3/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	2,500
3/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	3,475
3/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	3,475
3/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	4,320
3/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	3,475
3/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	2,500
3/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	4,320
3/1/2025	MCCABE KIRSHNER P.C.	ILEFILE	476
7/1/2025	MCCABE KIRSHNER P.C.	PL/GL LITIGATION	4,341
2/1/2025	MUCH SHELIST	GENERAL COUNSELING	1,776
4/22/2025	SKIDELSKY & ASSOCIATES	2024 TRIENNIAL REAL ESTATE ASSESMENT & TAXES	2,500
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
4/30/2025	LEVIN & PERCONI AND SAMUEL HICKS	SETTLEMENT	150,000
7/31/2025	ALLEN N SCHWARTZ LTD	SETTLEMENT	14,922
TOTAL			217,763

XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

YES
- (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.

Association Name	Amount
HEALTH CARE COUNCIL OF IL (HCCI)	24,952
	24,952

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.

HEALTH CARE COUNCIL OF IL (HCCI)	35,481
	35,481

Total
- (4)

EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE
(2 and 3 combined)

HEALTH CARE COUNCIL OF IL (HCCI)	60,433
	60,433

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.

\$

919,349

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?

YES

See page 39 of the instructions for details.

Attach invoices and a summary of services for all architect and appraisal fees.