FOR BHF USE

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2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2014)

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: 0043406

Facility Name: BRIA OF CHICAGO HEIGHTS

Address: 120 WEST 26TH STREET (Number) SO CHICAGO HTS (City) 60411 (Zip Code)

County: COOK

Telephone Number: (847) 674-5795 **Fax #** (847) 674-5794

HFS ID Number:

Date of Initial License for Current Owners: 11/1/1997

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: SANFORD BOKOR **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 01/01/2014 to 12/31/2014 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) SANFORD BOKOR, PRESIDENT
(Firm Name & Address) KBKB, LTD., 8140 RIVER DRIVE, MORTON GROVE, IL 60053
(Telephone) (847) 675-3585 Fax # (847) 675-5777

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	64	Skilled (SNF)	64	23,360	1
2		Skilled Pediatric (SNF/PED)			2
3	48	Intermediate (ICF)	48	17,520	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	112	TOTALS	112	40,880	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF			4,230	4,230	8
9	SNF/PED					9
10	ICF	32,072	483	542	33,097	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	32,072	483	4,772	37,327	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.31%

D. How many bed-hold days during this year were paid by the Department?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
NONE

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 11/01/97

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 11/01/97 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 20 and days of care provided 4,230

Medicare Intermediary WPS WISCONSIN PHYSICIANS SERVICE

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/2014 Fiscal Year: 12/31/2014

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 **Report Period Beginning:** 01/01/2014 **Ending:** 12/31/2014

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	103,280	10,446	248,399	362,125		362,125	1,990	364,115			1
2	Food Purchase		105,363		105,363		105,363	(145)	105,218			2
3	Housekeeping	66,637	31,783	97,335	195,755		195,755		195,755			3
4	Laundry	25,687	8,517	74,674	108,878		108,878		108,878			4
5	Heat and Other Utilities			151,065	151,065		151,065	459	151,524			5
6	Maintenance	71,984	43,033	33,077	148,094		148,094	1,165	149,259			6
7	Other (specify):* TRANSP/SECURITY	51,274		10,789	62,063		62,063	96	62,159			7
8	**TOTAL General Services**	318,862	199,142	615,339	1,133,343		1,133,343	3,565	1,136,908			8
	B. Health Care and Programs											
9	Medical Director			14,500	14,500		14,500		14,500			9
10	Nursing and Medical Records	1,730,906	106,364	152,876	1,990,146		1,990,146	(105,935)	1,884,211			10
10a	Therapy	62,354	2,273	11,582	76,209		76,209		76,209			10a
11	Activities	84,108	8,719		92,827		92,827		92,827			11
12	Social Services	133,741		1,784	135,525		135,525		135,525			12
13	CNA Training											13
14	Program Transportation			3,949	3,949		3,949		3,949			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,011,109	117,356	184,691	2,313,156		2,313,156	(105,935)	2,207,221			16
	C. General Administration											
17	Administrative	100,275		456,000	556,275		556,275	(389,776)	166,499			17
18	Directors Fees											18
19	Professional Services			98,127	98,127		98,127	45,294	143,421			19
20	Dues, Fees, Subscriptions & Promotions			51,098	51,098		51,098	(30,088)	21,010			20
21	Clerical & General Office Expenses	109,178	34,158	58,433	201,769		201,769	(25,421)	176,348			21
22	Employee Benefits & Payroll Taxes			398,037	398,037		398,037		398,037			22
23	Inservice Training & Education			9,950	9,950		9,950	428	10,378			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			2,990	2,990		2,990	1,444	4,434			25
26	Insurance-Prop.Liab.Malpractice			46,056	46,056		46,056	20,200	66,256			26
27	Other (specify):*							16,187	16,187			27
28	**TOTAL General Administration**	209,453	34,158	1,120,691	1,364,302		1,364,302	(361,732)	1,002,570			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,539,424	350,656	1,920,721	4,810,801		4,810,801	(464,102)	4,346,699			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID#: BRIA OF CHICAGO HEIGHTS #0043406 **Report Period Beginning: 01/01/2014** **Ending: 12/31/2014**

V.COST CENTER EXPENSES **PAGE 3 COLUMN 3 OTHER**

LINE		SCHED REF		TOTAL
1	**DIETARY**			
	DIETITIAN CONSULTANT	XVIII B 35-2	3,200	
	REPAIRS & MAINTENANCE		0	
	CONTRACTED DIETARY SERVICES		245,199	248,399
3	**HOUSEKEEPING**			
	CONTRACTED HOUSEKEEPING SERVICE		97,335	
				97,335
4	**LAUNDRY**			
	EQUIPMENT REPAIRS & MAINTENANCE		5,730	
	CONTRACTED LAUNDRY SERVICES		68,944	74,674
5	**HEAT & OTHER UTILITIES**			
	GAS HEAT		33,408	
	ELECTRICITY		60,330	
	WATER		54,569	
	CABLE TV - LOBBY		2,758	
				151,065
6	**MAINTENANCE**			
	GROUNDS MAINTENANCE		7,060	
	PAINTING & DECORATING		670	
	BUILDING REPAIRS		3,468	
	MAINTENANCE TRAVEL		0	
	EQUIPMENT MAINTENANCE & REPAIR		16,952	
	ELEVATOR MAINTENANCE & REPAIR		0	
	OUTSIDE LABOR		0	
	EXTERMINATING SERVICE		2,605	
	FIRE SERVICE		2,322	
				33,077
7	**OTHER**			
	SCAVENGER		8,816	
	SECURITY SERVICE		1,973	
				10,789
9	**MEDICAL DIRECTOR**			
	MEDICAL DIRECTOR FEES	XVIII B 36-2	14,500	14,500

LINE		SCHED REF		TOTAL
10	**NURSING**			
	CONTRACT NURSING	XVIII C 53-2		
	LABORATORY & XRAY EXPENSE		2,668	
	PURCHASED SERVICES		0	
	PSYCHO-SOCIAL CONSULTANT	XVIII B __-2	0	
	RESTORATIVE NURSING CONSULTANT	XVIII B 38-2	0	
	MEDICAL RECORDS CONSULTANT	XVIII B 37-2	0	
	PHARMACY CONSULTANT	XVIII B 39-2	6,608	
	UTILIZATION REVIEW FEES	XVIII B __-2	0	
	PHYSICIANS	XVIII B __-2	0	
	PSYCHIATRIC	XVIII B __-2	0	
	RN CONSULTANT	XVIII B 38-2	143,600	
				152,876
10a	**THERAPY**			
	PHYSICAL THERAPY SERVICES		1,968	
	SPEECH THERAPY SERVICES		1,407	
	OCCUPATIONAL THERAPY SERVICES		2,207	
	REHABILITATION CONSULTANT	XVIII B __-2	0	
	PHYSICAL THERAPY CONSULTANT	XVIII B 40-2	0	
	OCCUPATIONAL THERAPY CONSULTA	XVIII B 41-2	0	
	RESPIRATORY THERAPY CONSULTAN	XVIII B 42-2	6,000	
	SPEECH THERAPY CONSULTANT	XVIII B 43-2	0	
				11,582
11	**ACTIVITIES**			
	CABLE TV - PATIENT ROOMS		0	
	ACTIVITY REHAB CONSULTANT	XVIII B 44-2	0	
				0
12	**SOCIAL SERVICES**			
	SOCIAL REHABILITATION SERVICES		0	
	SOCIAL REHABILITATION CONSULTAN	XVIII B 45-2	1,784	
	SOCIAL WORKER	XVIII B 45-2	0	
				1,784
13	**NURSE AIDE TRAINING**			
	NURSE AIDE TRAINING COSTS	XIII	0	0

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS **#0043406** **Report Period Beginning:** 01/01/2014 **Ending:** 12/31/2014

V.COST CENTER EXPENSES **PAGE 3 COLUMN 3 OTHER**

LINE		SCHED REF		TOTAL
14	**PROGRAM TRANSPORTATION**			
	PATIENT TRANSPORTATION		3,949	
				3,949
17	**ADMINISTRATIVE**			
	MANAGEMENT FEES	XIX B	456,000	456,000
	DIRECTORS FEES			
18	DIRECTORS FEES		0	0
19	**PROFESSIONAL SERVICES**			
	DATA PROCESSING	XIX C	22,490	
	ADMINISTRATIVE CONSULTANTS	XIX C	0	
	PROFESSIONAL FEES	XIX C	75,637	
				98,127
20	**FEES,SUBSCRIPTIONS,PROMOTIONS**			
	ENTERTAINMENT & MARKETING	VI 19 XIX F	0	
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	31,716	
	EMPLOYEE WANT ADS	XIX F	0	
	CONTRIBUTIONS	VI 20 XIX F	0	
	DUES & SUBSCRIPTIONS	XIX F	11,599	
	LICENSES & PERMITS	XIX F	3,658	
	PUBLIC RELATIONS-PATIENT RELATED	XIX F	0	
	ADVERTISING-YELLOW PAGES	VI 28 XIX F	1,466	
	TRUST FEES / FRANCHISE TAX / ETC	VI 17 XIX F	250	
	CONTRIBUTIONS - POLITICAL	VI 20 XIX F	1,899	
	HEALTH CARE WORKER BACKGROUND CHEC	XIX F	510	
	PATIENT BACKGROUND CHECKS	XIX F	0	
				51,098
21	**CLERICAL & GENERAL OFFICE EXPENSES**			
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)		0	
	EQUIPMENT REPAIR & MAINTENANCE		3,481	
	OUTSIDE CLERICAL SERVICES		36,000	
	PENALTIES / OVERDRAFT CHARGES	VI 18	0	
	HOME OFFICE EXPENSE		0	
	THEFT & DAMAGE LOSS		0	
	TELEPHONE		18,952	
	MESSENGER SERVICE		0	
				58,433

LINE		SCHED REF		TOTAL
22	**EMPLOYEE BENEFITS & PAYROLL TAXES**			
	FICA TAXES	XIX D	191,133	
	UNEMPLOYMENT COMPENSATION	XIX D	48,788	
	WORKERS COMPENSATION INSURANC	XIX D	17,730	
	HOSPITALIZATION INSURANCE	XIX D	115,012	
	EMPLOYEE BENEFITS - OTHER	XIX D	8,012	
	EMPLOYEE PHYSICAL EXAMS	XIX D	887	
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D	0	
	PENSION/PROFIT SHARING PLANS	XIX D	16,475	
		XIX D	0	
				398,037
23	**INSERVICE TRAINING & EDUCATION**			
	EDUCATION & SEMINARS		9,950	
				9,950
24	**TRAVEL & SEMINARS**			
	EDUCATION & SEMINARS	XIX G	0	
	TRAVEL	XIX G	0	
				0
25	**ADMIN. STAFF TRANSPORTATION**			
	TRANSPORTATION - STAFF		2,990	
				2,990
26	**INSURANCE - PROP. LIAB & MALPRACTICE**			
	GENERAL INSURANCE		46,056	
				46,056
27	**OTHER**			
	BAD DEBTS	VI 24	0	
				0

GRAND TOTAL COLUMN 3 OTHER **1,920,721**

BRIA OF CHICAGO HEIGHTS
SCHEDULES
12/31/2014

EQUIPMENT RENTAL
PAGE 14 XII. B. LINE 16

	DESCRIPTION	AMOUNT
GREAT AMER LEASING	COPIER	2,489
DE LAGE	COPIER	528
CDS OFFICE TECH	COPIER	1,349
PITNEY BOWES	POSTAGE METER	580
PUBLIC STORAGE	STORAGE	1,696
	EQUIPMENT RENTA	**6,642**

STAFF TRANSPORTATION
PAGE 3 V. COLUMN 3 LINE 25

DATE	NAME	DESCRIPTION		AMOUNT
JAN-MAR	PETTY CASH	GASOLINE	SHANNON JONES CAR ALLOWANCE	1500
FEB	PETTY CASH	GASOLINE	banking, maintenance, & activities, transportation	329
MAR	PETTY CASH	GASOLINE	banking, maintenance, & activities, transportation	241
APR	PETTY CASH	GASOLINE	banking, maintenance, & activities, transportation	116
JUN	PETTY CASH	GASOLINE	banking, maintenance, & activities, transportation	118
JUL	PETTY CASH	GASOLINE	banking, maintenance, & activities, transportation	165
AUG	PETTY CASH	GASOLINE	banking, maintenance, & activities, transportation	127
SEP	SEC ST	LICENSE		101
SEP	PETTY CASH	GASOLINE	banking, maintenance, & activities, transportation	80
OCT	PETTY CASH	GASOLINE	banking, maintenance, & activities, transportation	110
DEC	PETTY CASH	GASOLINE	banking, maintenance, & activities, transportation	103
			STAFF TRANSPORTATION	**2,990**
			LESS MARKETING - DISALLOWED ON PG 5A	(1,500)
				1,490

EDUCATION & SEMINARS
PAGE 3 V. COLUMN 3 LINE 23

DATE	SPONSOR	PURPOSE OF SEMINAR	PERSONNEL	DEPT	LOC	COST OF SEMINAR
1/29/2014	ICLTC	IMPROVING DEMENTIA CARE	MARCITA CARTER CARMELA LEDESMA	ADMINISTRATOR DON	IL	210.00
1/28-2/13/14	OAKTON CC	36-HR COURSE FOR ACTIVITY DIRECTORS	IEACSHA JOHNSON	ACTIVITY DIRECTOR	IL	458.00
3/14/2014	INR	FOOD, MOOD, & COGNITION	JACQUELINE JONES THUSNEE RANGSITHIENCH	DIETARY MANAGER RN	IL	162.00
3/27/2014	ICLTC	ICD-10:IT'S NO APRIL FOOLS	TIFFANY GERMANY LAI MORANGA SHARON ROBINSON	ADMISSIONS RN ADMISSIONS	IL	315.00
6/25/2014	ICLTC	INFECTION CONTROL: ARE YOU IN COMPLIANCE	MARCITA CARTER CARMELA LEDESMA	ADMINISTRATOR DON	IL	420.00

			JANIE TYSON	LPN		
			THUSNEE RANGSITHIENCH	RN		
6/30/2014	STONE MCGUIRE	COMPLIANCE IN-SERVICE & TRAINING	MARCITA CARTER & STAFF		IL	3,277.26
7/31/2014	STONE MCGUIRE	COMPLIANCE IN-SERVICE & TRAINING	MARCITA CARTER & STAFF		IL	1,778.75
8/31/2004	STONE MCGUIRE	COMPLIANCE IN-SERVICE & TRAINING	MARCITA CARTER & STAFF		IL	2,009.34
8/20/2014	ICLTC	EMERGENCY PREPAREDNESS: ARE YOU READY?	MARCITA CARTER	ADMINISTRATOR	IL	210.00
			CARMELA LEDESMA	DON		
11/12/2014	BRIA	COMPLIANCE SEMINAR	MARCITA CARTER	ADMINISTRATOR	IL	900.00
			CARMELA LEDESMA	DON		
			THUSNEE RANGSITHIENCH	RN		
			TOYIN ALAO			
11/12/2014	ICLTC	HFS RUGS 48 AUDITS	LAI MORANGA	RN	IL	210.00
			GAIL ROBERTS	RN		

SEMINARS 9,950.35

PROFESSIONAL FEES
PAGE 21 XIX. C. PROFESSIONAL FEES

ALPHA DATA SERVICES	DATA PROCESSING	5,865
HEALTH DATA SYSTEMS	DATA PROCESSING	5,155
HEALTH SERVICES GROUP	DATA PROCESSING	1,601
IVANS/ABILITY	DATA PROCESSING	2,196
IIT/SOURCE/TECH	DATA PROCESSING	335
NATIONAL DATACARE	DATA PROCESSING	1,530
WESCOM SOLUTIONS	DATA PROCESSING	3,956
LTC SOLUTION	DATA PROCESSING	1,853
KBKB	ACCOUNTING	18,000
GARY WEINTRAUB	ASSUMED NAME CHANGE	131
STONE MCGUIRE SIEGEL	COMPLIANCE LEGAL	6,893
PERSONNEL PLANNING	UNEMPLOYMENT CONSULTANT	1,114
BRIA HEALTHCARE SERVICES	PURCHASING CONSULTANT	45,000
RICHARD PEELO	MEDICARE CONSULTANT	4,500

PROFESSIONAL FEES	**98,127**
LESS CORPORATE MATTERS DISALLOWED ON PG 5A	(131)
	97,996

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS #0043406 **Report Period Beginning:** 01/01/2014 **Ending:** 12/31/2014

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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			5,108	5,108		5,108	221,917	227,025			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			4,736	4,736		4,736	127,579	132,315			32
33	Real Estate Taxes							339,935	339,935			33
34	Rent-Facility & Grounds			734,088	734,088		734,088	(734,792)	(704)			34
35	Rent-Equipment & Vehicles			14,922	14,922		14,922	2,943	17,865			35
36	Other (specify):* MIP/OFFICE RENT			9,600	9,600		9,600	19,434	29,034			36
37	**TOTAL Ownership**			768,454	768,454		768,454	(22,984)	745,470			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		134,347	495,507	629,854		629,854		629,854			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			261,301	261,301		261,301		261,301			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		134,347	756,808	891,155		891,155		891,155			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,539,424	485,003	3,445,983	6,470,410		6,470,410	(487,086)	5,983,324			45

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	20,399	30		9
10	Interest and Other Investment Income	(5,438)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(145)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(250)	20		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(1,899)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(31,716)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(1,466)	20		28
29	Other-Attach Schedule TOTAL PG 5A	(29,003)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (49,518)		$	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)	(437,568)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (437,568)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (487,086)		37

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

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

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

BRIA OF CHICAGO HEIGHTS

ID# 0043406

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	MARKETING SALARY	$ (27,372)	21	1
2	G.WEINTRAUB - CORP MATTERS	(131)	19	2
3	SHANNON JONES-MARKETING	(1,500)	25	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(29,003)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 **Report Period Beginning:** 01/01/2014 **Ending:** 12/31/2014

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	1,990	0	0	0	0	0	0	0	1,990	1
2	Food Purchase	(145)	0	0	0	0	0	0	0	0	0	0	(145)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	342	117	0	0	0	0	0	0	0	459	5
6	Maintenance	0	79	809	277	0	0	0	0	0	0	0	1,165	6
7	Other (specify):*	0	96	0	0	0	0	0	0	0	0	0	96	7
8	**TOTAL General Services**	(145)	175	1,151	2,384	0	0	0	0	0	0	0	3,565	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	(105,935)	0	0	0	0	0	0	0	(105,935)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	(105,935)	0	0	0	0	0	0	0	(105,935)	16
	C. General Administration													
17	Administrative	0	8,698	0	(398,474)	0	0	0	0	0	0	0	(389,776)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(131)	473	26,933	18,019	0	0	0	0	0	0	0	45,294	19
20	Fees, Subscriptions & Promotions	(35,331)	763	15	4,465	0	0	0	0	0	0	0	(30,088)	20
21	Clerical & General Office Expenses	(27,372)	(11,747)	16	13,682	0	0	0	0	0	0	0	(25,421)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	428	0	0	0	0	0	0	0	428	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(1,500)	113	0	2,831	0	0	0	0	0	0	0	1,444	25
26	Insurance-Prop.Liab.Malpractice	0	102	19,813	285	0	0	0	0	0	0	0	20,200	26
27	Other (specify):*	0	4,600	0	11,587	0	0	0	0	0	0	0	16,187	27
28	**TOTAL General Administration**	(64,334)	3,002	46,777	(347,177)	0	0	0	0	0	0	0	(361,732)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(64,479)	3,177	47,928	(450,728)	0	0	0	0	0	0	0	(464,102)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 **Report Period Beginning:** 01/01/2014 **Ending:** 12/31/2014

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

	Capital Expense D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	20,399	74	200,794	650	0	0	0	0	0	0	0	221,917	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(5,438)	0	132,770	247	0	0	0	0	0	0	0	127,579	32
33	Real Estate Taxes	0	0	339,296	639	0	0	0	0	0	0	0	339,935	33
34	Rent-Facility & Grounds	0	0	(735,088)	296	0	0	0	0	0	0	0	(734,792)	34
35	Rent-Equipment & Vehicles	0	477	938	1,528	0	0	0	0	0	0	0	2,943	35
36	Other (specify):*	0	0	19,434	0	0	0	0	0	0	0	0	19,434	36
37	TOTAL Ownership	14,961	551	(41,856)	3,360	0	0	0	0	0	0	0	(22,984)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(49,518)	3,728	6,072	(447,368)	0	0	0	0	0	0	0	(487,086)	45

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
SEE PAGE 6-SUPPLEMENTAL						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	6	MAINTENANCE	$	EKS MANAGEMENT		$ 79	$ 79	1
2	V	7	SCAVENGER		" "		96	96	2
3	V	17	CFO SALARY		" "		8,698	8,698	3
4	V	19	PROFESSIONAL FEES		" "		473	473	4
5	V	20	WANT ADS/BACKGRD CKS		" "		763	763	5
6	V	21	CLERICAL	36,000	" "		24,253	(11,747)	6
7	V	25	TRANSPORTATION		" "		113	113	7
8	V	26	INSURANCE		" "		102	102	8
9	V	27	EMPLOYEE BENEFITS		" "		4,600	4,600	9
10	V	30	SL DEPRECIATION		" "		74	74	10
11	V	35	EQUIPMENT RENT		" "		477	477	11
12	V								12
13	V								13
14	Total			$ 36,000			$ 39,728	$ * 3,728	14

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	$	IME REALTY		$ 342	$ 342	15
16	V	6	REPAIRS/MAINTENANCE		" "		809	809	16
17	V	19	ACCOUNTING FEES		" "		53	53	17
18	V	20	LICENSES & PERMITS		" "		15	15	18
19	V	21	OFFICE EXPENSE		" "		16	16	19
20	V	26	INSURANCE		" "		75	75	20
21	V	30	SL DEPRECIATION		" "		917	917	21
22	V	32	INTEREST		" "		719	719	22
23	V	33	REAL ESTATE TAX		" "		1,864	1,864	23
24	V	35	STORAGE FEES		" "		938	938	24
25	V	36	OFFICE RENT	9,600	" "			(9,600)	25
26	V								26
27	V								27
28	V	19	ACCOUNTING FEES		MST REAL ESTATE LLC		16,500	16,500	28
29	V	26	HAZARD INSURANCE		" "		19,738	19,738	29
30	V	34	RENT	735,088	" "			(735,088)	30
31	V	30	SL DEPRECIATION		" "		199,877	199,877	31
32	V	32	INTEREST	380	" "		126,594	126,214	32
33	V	32	AMORT LOAN COST		" "		5,837	5,837	33
34	V	33	REAL ESTATE TAX		" "		337,432	337,432	34
35	V	36	MIP INSURANCE		" "		29,034	29,034	35
36	V	19	SKIDELSKY & ASSOC-R.E.TAX-LEGAL		" "		7,630	7,630	36
37	V	19	APPRAISAL		" "		2,750	2,750	37
38	V								38
39	Total			$ 745,068			$ 751,140	$ * 6,072	39

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	MANAGEMENT FEES	$ 456,000	DA WESTMONT		$	$ (456,000)	15
16	V	17	OFFICER SALARIES		" "		17,480	17,480	16
17	V	17	ADMIN CONSULTANT-A.R.M.-F.WEISS		" "		40,046	40,046	17
18	V	19	ACCOUNTING FEES				574	574	18
19	V	27	PAYROLL TAXES				1,610	1,610	19
20	V								20
21	V	1	DIETARY CONSULTANT		BRIA HEALTH SERVICES		1,990	1,990	21
22	V	5	UTILITIES		" "		117	117	22
23	V	6	REPAIRS & MAINTENANCE		" "		277	277	23
24	V	10	NURSING CONSULTANT	143,600	" "		1,219	(142,381)	24
25	V	10	NURSING SALARIES		" "		36,446	36,446	25
26	V	19	PROFESSIONAL FEES	45,000	" "		62,445	17,445	26
27	V	20	WANT ADS		" "		4,465	4,465	27
28	V	21	OFFICE EXPENSE		" "		13,682	13,682	28
29	V	23	SEMINARS		" "		428	428	29
30	V	25	TRANSPORTATION-STAFF		" "		2,831	2,831	30
31	V	26	INSURANCE		" "		285	285	31
32	V	27	EMPLOYEE BENEFITS		" "		9,977	9,977	32
33	V	30	DEPRECIATION-SL		" "		650	650	33
34	V	32	INTEREST		" "		247	247	34
35	V	33	REAL ESTATE TAX		" "		639	639	35
36	V	34	OFFICE RENT		" "		296	296	36
37	V	35	PUBLIC STORAGE				322	322	37
38	V	35	AUTO LEASE				1,206	1,206	38
39	Total			$ 644,600			$ 197,232	$ * (447,368)	39

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Avrum Weinfeld	42.5%	Bria of Cahokia (formerly Atrium)	Cahokia	EKS Management, Inc	Lincolnwood	Bookkeeping	1
2	Daniel Weiss	42.5%	Bria of Forest Edge	Chicago	IME Realty Corp	Lincolnwood	Home Office Building	2
3	Michael Rosen	5%	Bria of Geneva	Geneva	MST Real Estate LLC	South Chicago Heights	Rental Real Estate	3
4	Dov Segal	5%	Lake Park	Waukegan	DA Westmont, Inc	Lincolnwood	Mgt Consulting	4
5	Sandra Segal	5%	Bria of Palos Hills	Palos Hills	Bria Health Services LL	Lincolnwood	Consulting	5
6			Bria of River Oaks	Burnham				6
7			Bria of Westmont	Westmont				7
8			Bria of Belleville	Belleville				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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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					SEE ATTACHED				$		1
2	ALLOCATION FROM DA WESTMONT & EKS MANAGEMENT:			0.00	SCHEDULES	10	14.29				2
3	FLORA WEISS (A.R.M. ENTERPRISES)	ADMIN CONSULTANT						CONSULT FEE	40,046	17-7	3
4	FLORA WEISS (A.R.M. ENTERPRISES)	CLERICAL						CONSULT FEE	2,126	21-7	4
5											5
6	ALLOCATION FROM DA WESTMONT & EKS MANAGEMENT:			42.50		15	13.76				6
7	AVRUM WEINFELD	OFFICER	OFFICER					SALARY	8,740	17-7	7
8	AVRUM WEINFELD	CFO	CFO					SALARY	8,698	17-7	8
9											9
10	ALLOCATION FROM BRIA HEALTH SERVICES LLC:										10
11	DOV SEGAL	ADMIN/PURCHASING CONSULTANT		5.00		11	12.94	SALARY&FEE	16,289	19-7	11
12											12
13								TOTAL	$ 75,899		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 CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 2/31/2014

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 [X] NO [ ]

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

Name of Related Organization: EKS MANAGEMENT
Street Address: 6865 N LINCOLN
City / State / Zip Code: LINCOLNWOOD IL 60712
Phone Number: (847) 674-5795
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	6	MAINTENANCE	CENSUS DAYS	293,675	4	$ 623	$	37,327	$ 79	1
2	7	SCAVENGER	" "	293,675	4	759		37,327	96	2
3	17	CFO SALARY-A. WEINFELD	" "	293,675	4	68,433	68,433	37,327	8,698	3
4	19	PROFESSIONAL FEES	" "	293,675	4	3,720		37,327	473	4
5	20	WANT ADS/BACKGRND CHKS	" "	293,675	4	6,000		37,327	763	5
6	21	CLERICAL	" "	293,675	4	190,816	141,933	37,327	24,253	6
7	25	TRANSPORTATION	" "	293,675	4	886		37,327	113	7
8	26	INSURANCE	" "	293,675	4	802		37,327	102	8
9	27	EMPLOYEE BENEFITS	" "	293,675	4	36,193		37,327	4,600	9
10	30	SL DEPRECIATION	" "	293,675	4	586		37,327	74	10
11	35	EQUIPMENT RENT	" "	293,675	4	3,753		37,327	477	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					$ 312,571	$ 210,366		$ 39,728	25

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 2/31/2014

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 [X] NO [ ]

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

Name of Related Organization: DA WESTMONT
Street Address: 6865 N LINCOLN
City / State / Zip Code: LINCOLNWOOD IL 60712
Phone Number: (847) 674-5795
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	17	SALARY-A.WEINFELD	CENSUS DAYS	170,831	3	$ 40,000	$ 40,000	37,327	$ 8,740	1
2	17	SALARY-D.WEISS	" "	170,831	3	40,000	40,000	37,327	8,740	2
3	17	ADMIN CONSULT-A.R.M.	" "	170,831	3	183,275		37,327	40,046	3
4	19	ACCOUNTANT FEES	" "	170,831	3	2,625		37,327	574	4
5	27	PAYROLL TAXES	" "	170,831	3	7,370		37,327	1,610	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	TOTALS					$ 273,270	$ 80,000		$ 59,710	25

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 2/31/2014

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 [X] NO [ ]

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

Name of Related Organization: BRIA HEALTH SERVICES LLC
Street Address: 6865 N LINCOLN AVE
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (847) 674-5795
Fax Number: (847) 674-5794

	1 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	1	DIETARY SALARIES	CENSUS DAYS	421,649	8	$ 22,482	$ 22,482	37,327	$ 1,990	1
2	5	UTILITIES	" "	421,649	8	1,327		37,327	117	2
3	6	REPAIRS & MAINTENANCE		421,649	8	3,134		37,327	277	3
4	10	NURSE CONSULTING FEE	" "	421,649	8	13,770		37,327	1,219	4
5	10	NURSING SALARIES	" "	421,649	8	411,700	411,700	37,327	36,446	5
6	19	PROFESSIONAL FEES	" "	421,649	8	705,381	100,000	37,327	62,445	6
7	20	WANT ADS,LICENSES	" "	421,649	8	50,442		37,327	4,465	7
8	21	OFFICE EXPENSE	" "	421,649	8	154,551	71,971	37,327	13,682	8
9	23	SEMINARS	" "	421,649	8	4,839		37,327	428	9
10	25	TRANSPORTATION-STAFF	" "	421,649	8	31,980		37,327	2,831	10
11	26	INSURANCE	" "	421,649	8	3,220		37,327	285	11
12	27	EMPLOYEE BENEFITS	" "	421,649	8	112,698		37,327	9,977	12
13	30	DEPRECIATION-SL	" "	421,649	8	7,337		37,327	650	13
14	32	INTEREST	" "	421,649	8	2,787		37,327	247	14
15	33	REAL ESTATE TAX	" "	421,649	8	7,222		37,327	639	15
16	34	OFFICE RENT-HINSDALE	" "	421,649	8	3,338		37,327	296	16
17	35	PUBLIC STORAGE	" "	421,649	8	3,634		37,327	322	17
18	35	AUTO LEASE	" "	421,649	8	13,620		37,327	1,206	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,553,462	$ 606,153		$ 137,522	25

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 2/31/2014

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 [X] NO [ ]

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

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

	1 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	RENTAL INCOME	131,400	6	$ 4,687	$	9,600	$ 342	1
2	6	REPAIRS/MAINTENANCE	" "	131,400	6	11,070		9,600	809	2
3	19	ACCOUNTING FEES	" "	131,400	6	724		9,600	53	3
4	20	LICENSES & PERMITS	" "	131,400	6	210		9,600	15	4
5	21	OFFICE EXPENSE	" "	131,400	6	221		9,600	16	5
6	26	INSURANCE	" "	131,400	6	1,026		9,600	75	6
7	30	SL DEPRECIATION	" "	131,400	6	12,550		9,600	917	7
8	32	INTEREST	" "	131,400	6	9,842		9,600	719	8
9	33	REAL ESTATE TAX	" "	131,400	6	25,509		9,600	1,864	9
10	35	STORAGE FEES	" "	131,400	6	12,837		9,600	938	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					$ 78,676	$		$ 5,748	25

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	RELATED PARTY: MST REAL ESTATE LLC						$	$			$	1
2	CAPITAL ONE (BEECH ST)		X	ACQUISITION COST		4/1/13	94,490	62,564	10/1/35		3,436	2
3	CAPITAL ONE (BEECH ST)		X	MORTGAGE		4/1/13	4,529,600	4,297,080	10/1/35	2.9000	126,594	3
4	LOAN COSTS		X	AMORTIZE OVER LIFE OF LOAN			53,822	49,620			2,401	4
5	RELATED PARTY: IME/BRIA		X	MORTGAGE							966	5
	Working Capital											
6	MB FINANCIAL		X	WORKING CAPITAL	DEMAND	04/12	1,101,000	400,000		PRIME+	4,736	6
7												7
8												8
9	TOTAL Facility Related						$ 5,778,912	$ 4,809,264			$ 138,133	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 5,778,912	$ 4,809,264			$ 138,133	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** 29,034 **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.)**

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2013 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 330,230	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.)		$ 342,790	2
3. Under or (over) accrual (line 2 minus line 1).		$ 12,560	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 347,760	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 $ 22,888 For 2011 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$ (22,888)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 337,432	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2009	271,767	8
	2010	247,847	9
	2011	312,862	10
	2012	330,230	11
	2013	347,760	12

THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED ON ~ 100% OF THE PRIOR YEAR R.E TAX BILL.
THE PAYMENT ON LINE 2 APPLIES TO THE 2013 TAX BILL 347,760 + A CREDIT ADJ OF 4,970 FROM PRIOR OWNER
INCLUDED IN ERROR IN THE 2013 PURCHASE PRICE OF THE PARKING LOT (THE COST OF THE PARKING LOT
HAS BEEN CORRECTED BY THIS AMOUNT ON PAGE 11 OF THIS COST REPORT)

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2013	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME BRIA OF CHICAGO HEIGHTS COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0043406

CONTACT PERSON REGARDING THIS REPORT SANFORD BOKOR

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

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2013 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 2013.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	32-29-401-011-0000	NURSING HOME	$ 341,272.54	$ 341,272.54
2.	32-29-401-021-0000	NURSING HOME-PARKING LOT	$ 6,421.95	$ 6,421.95
3.	32-29-401-027-0000	NURSING HOME-PARKING LOT	$ 65.56	$ 65.56
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 347,760.05	$ 347,760.05

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES ___X___ NO

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.)

C. **Tax Bills**

Attach a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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.

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,900 B. General Construction Type: Exterior CONCRETE Frame METAL/CONCRETE 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? [X] (a) Own the Equipment [X] (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).

N/A

F. 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	RELATED PARTY:NURSING HOME		2004	$ 229,826	1
2	PARKING LOT		2013	16,749	2
3	TOTALS			$ 246,575	3

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	RELATED PARTY-MST REAL ESTATE LLC:				$	$		$	$	$	4
5	112		2004		4,142,702	150,629	27.5	150,629		1,613,006	5
6											6
7											7
8	RELATED PARTY-MST REAL ESTATE LLC-SL DEPN:										8
	Improvement Type**										
9	CEILING LIGHTING			1997	3,746	96	39	96		1,644	9
10	WATER SOFTENING SYSTEM			1997	6,926	178	39	178		3,048	10
11	FLOORING			1997	3,910	100	39	100		1,704	11
12	FLOORING / DOORS / WINDOWS			1998	29,194	748	39	748		12,442	12
13	ROOF			1998	84,450	2,165	39	2,165		36,538	13
14	DUMBWAITER/FAUCETS/CABINETS/WALLPAP./CUB.CURT.			1998	30,915	793	39	793		13,392	14
15	PAINTING / DECORATING			1998	15,111	387	39	387		6,402	15
16	FLOORING / DOORS / BATHROOM FIXTURES			1999	11,198	288	39	288		4,588	16
17	CHAIN LINK FENCE			1999	5,100	131	39	131		2,025	17
18	FLOOR TILES/COVE BASE			2000	22,766	828	27.5	828		12,385	18
19	PAIR OF ALUMINUM DOORS			2000	2,193	80	27.5	80		1,183	19
20	PLUMBING			2000	9,913	360	27.5	360		5,085	20
21	PLUMBING / VANITY / SINK / FLOORING			2001	37,788	1,374	27.5	1,374		18,864	21
22	PAVING			2002	18,562	675	27.5	675		8,466	22
23	BATHROOM SINKS			2002	3,888	141	27.5	141		1,698	23
24	BATHROOM SINKS			2003	7,776	283	27.5	283		3,384	24
25	FLOORING / CARPETING & TILE			2003	13,887	504	27.5	504		5,661	25
26	ROOF			2003	7,800	284	27.5	284		3,301	26
27	FENCE			2003	9,500	634	15	634		7,290	27
28	WINDOWS			2004	46,880	1,705	27.5	1,705		18,116	28
29	SPRINKLER SYSTEM / ELECTRICAL / ROOF AC / TILING			2007	298,345	10,849	27.5	10,849		85,406	29
30	ADDL FIRE SAFETY/TANK/GENERATOR/SECURITY SYST			2008	73,619	2,677	27.5	2,677		18,628	30
31	ROLLING SHUTTER			2008	3,970	144	27.5	144		954	31
32	BUILT-IN CABINET			2008	6,200	413	15	413		2,685	32
33	CANOPY			2009	6,500	236	27.5	236		1,229	33
34	SLIDING PATIO DOORS			2010	6,951	253	27.5	253		1,191	34
35	FLAT ROOF			2011	110,200	4,007	27.5	4,007		14,525	35
36	ROOFTOP A/C			2011	3,906	142	27.5	142		503	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 CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	
37	BRIA OF CHICAGO HEIGHTS (formerly WOODSIDE):		$	$		$	$	$	37
38	DRAPERIES	2001	7,578		10			7,578	38
39	CUBICLE CURTAINS/FLOORING	2004	33,108		10	1,654	1,654	33,108	39
40	PATIO/FLOORING/TILE/LIGHTING/FIRE PANEL/ROOF AC	2005	30,694	1,116	27.5	1,116		10,400	40
41	WALL TILE / EXIT SIGNS / PLUMBING / DOORS	2006	49,079	1,784	27.5	1,784		15,462	41
42									42
43									43
44	RELATED PARTY-MST REAL ESTATE LLC-SL DEPN CONTINUED FROM PAGE 12:								44
45	ANNUNCIATOR PANEL	2011	4,350	158	27.5	158		533	45
46	DRIVEWAY/FRONT STEPS/FENCE	2012	10,158	677	15	677		1,693	46
47	CANOPY W/LOGO	2012	2,818	102	27.5	102		242	47
48	56 WINDOWS	2013	13,973	358	39	358		522	48
49	WIRING	2013	12,057	309	39	309		322	49
50	BLDG DEMOLITION & LANDFILL FOR NEW PARKING LOT	2013	32,544	2,170	15	2,170		2,441	50
51	PARKING LOT -SURVEY/RESURFACE/SEAL/STRIPE	2014	8,530	285	15	285		285	51
52	CORRIDORS-INSTALL NEW COLD WATER LINE & DRINKING FOUNTAINS/VCT FLOORING/CEILING TILES/CEILING LIGHT FIXTURES/DRYWALL OVER BLOCK WALLS/								52
53	HANDRAILS/CORNER & DOOR FRAME GUARDS	2014	145,749	2,871	27.5	2,871		2,871	53
54	INSTALL WALLCOVERING IN FRONT CORRIDOR,VESTIBULE,LOBBY/PAINT WALLS IN 9 RESIDENT RMS,BACK CORRIDOR/PUBLIC BATHROOMS, PHYSICAL THERAPY								54
55	ROOM, SHOWER ROOMS	2014	90,071	1,774	27.5	1,774		1,774	55
56	RESIDENT & PUBLIC BATHROOMS - REPLACE ROTTED PIPES, WALLS, FRAMING - DRYWALL,PRIME,PAINT,TILE, INSTALL NEW TOILETS, SINKS, FAUCETS, MIRRORS,								56
57	SWITCHES,LIGHTS	2014	40,384	795	27.5	795		795	57
58	RESIDENT RMS, VESTIBULE, LOBBY-LIGHT FIXTURES/REPLACE PLUMBING IN WALLS, NEW BASEBOARD HEATER COVERS/FLOORING/WALLCOVERING/WINDOW								58
59	TREATMENTS/WALL PATCH/THRU-BRICK LINTEL FOR PTAC	2014	30,849	608	27.5	608		608	59
60	CONFERENCE RM-PAINT WALLS, CARPET TILE, COVE BASE, BLINDS, DOOR GUARDS / CORRIDOR-EXIT LIGHTS, SIGNAGE / 2 CUSTOM-BUILT NURSING STATIONS								60
61	WITH GRANITE TOPS	2014	36,219	713	27.5	713		713	61
62	RESIDENT RMS-SUSPENDED CEILINGS,CEILNG LIGHTS,LIGHT FIXTURES, TILE, FLOORING, COVE BASE, CUSTOM BUILT CLOSETS, WINDOW TREATMENTS,								62
63	BASEBOARD HEATER COVERS, LAMINATE BOTH SIDES OF DOORS, NEW DOOR LOCKSETS,CUBICLE TRACK & CURTAINS, DOOR FRAMING & CORRIDOR SIGNAGE								63
64		2014	134,380	2,647	27.5	2,647		2,647	64
65	CREATE 6 WALL OPENINGS & INSTALL 6 A/C UNITS	2014	16,969	129	27.5	129		129	65
66									66
67									67
68	RELATED PARTY ALLOCATION - IME REALTY		25,771	884	39	884			68
69	RELATED PARTY ALLOCATION - BRIA HEALTH SERVICES		7,948	204	39	204			69
70	TOTAL (lines 4 thru 69)		$ 5,757,125	$ 198,688		$ 200,342	$ 1,654	$ 1,987,466	70

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	$ 350,722	$ 2,208	$ 20,953	$ 18,745	8-15 YRS	$ 310,448	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74	RELATED PARTY ALLOC - MST BLDG 5,177/EKS MGMT 74/ IME REALTY 33/BRIA 446		5,730	5,730		8-10 YRS		74
75	TOTALS	$ 350,722	$ 7,938	$ 26,683	$ 18,745		$ 310,448	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)	$ 6,354,422	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 206,626	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 227,025	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 20,399	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,297,914	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.

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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: *

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.	/2015	$
13.	/2016	$
14.	/2017	$

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: $ 6,642 Description: SEE SCHEDULE ATTACHED
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	FACILITY USE:		$	$	17
18	BANKING,MAINT,	'13 FORD XL VAN	690.00	8,280	18
19	MARKETING, NSG				19
20	ACTIVITIES				20
21	TOTAL		$ 690.00	$ 8,280	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.

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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
   - [X] NO

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

   THE FACILITY HIRES ONLY CERTIFIED NURSES AIDES

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39-3	hrs	$		$ 219,402	$		$ 219,402	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			90,355			90,355	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			185,750			185,750	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				117,952		117,952	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): LABS/SUPPLIES	39-2					16,395		16,395	12
13	Other (specify):									13
14	TOTAL			$		$ 495,507	$ 134,347		$ 629,854	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.

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014 (last day of reporting year)

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	$ 2,031	$ 4,490	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 125,000)	1,870,681	1,870,681	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	74,493	94,345	6
7	Other Prepaid Expenses	6,177	6,177	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): R.E.TAX/INSUR ESCROWS		210,716	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,953,382	$ 2,186,409	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		246,575	13
14	Buildings, at Historical Cost		4,142,702	14
15	Leasehold Improvements, at Historical Cost	112,881	1,566,926	15
16	Equipment, at Historical Cost	358,300	432,189	16
17	Accumulated Depreciation (book methods)	(414,391)	(2,376,077)	17
18	Deferred Charges		165,985	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe DUE FROM LLC	658,113		22
23	Other(specify): REPLACEMENT RESERVE		255,945	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 714,903	$ 4,434,245	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,668,285	$ 6,620,654	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 235,665	$ 391,351	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	400,000	552,446	29
30	Accrued Salaries Payable	78,625	78,625	30
31	Accrued Taxes Payable (excluding real estate taxes)	12,475	12,475	31
32	Accrued Real Estate Taxes(Sch.IX-B)		347,760	32
33	Accrued Interest Payable		10,385	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 726,765	$ 1,393,042	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		4,144,634	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)**	$	$ 4,144,634	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 726,765	$ 5,537,676	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,941,520	$ 1,082,978	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,668,285	$ 6,620,654	48

***(See instructions.)**

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,049,964	1	
2	Restatements (describe):		2	
3	2013 IL REPLACEMENT TAX	(16,244)	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,033,720	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	754,773	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	(320,000)	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe) OWNER CONTRIBUTIONS	473,027	15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 907,800	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)**	$ 1,941,520	24	*

*** This must agree with page 17, line 47.**

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 7,080,488	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,080,488	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	139,257	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 139,257	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	5,438	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 5,438	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 7,225,183	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,133,343	31
32	Health Care	2,313,156	32
33	General Administration	1,364,302	33
	B. Capital Expense		
34	Ownership	768,454	34
	C. Ancillary Expense		
35	Special Cost Centers	629,854	35
36	Provider Participation Fee	261,301	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 6,470,410	40
41	**Income before Income Taxes (line 30 minus line 40)****	754,773	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 754,773	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 4,735,087	44
45	Private Pay - Net Inpatient Revenue	70,154	45
46	Medicare - Net Inpatient Revenue	2,076,699	46
47	Other-(specify) HOSPICE/INSURANCE/ETC	198,548	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,080,488	49

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

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

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

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

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,973	2,086	$ 90,247	$ 43.26	1
2	Assistant Director of Nursing	106	106	3,641	34.35	2
3	Registered Nurses	11,376	11,902	366,097	30.76	3
4	Licensed Practical Nurses	16,442	17,586	417,551	23.74	4
5	CNAs & Orderlies	64,852	68,388	692,413	10.12	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,200	4,538	62,354	13.74	8
9	Activity Director					9
10	Activity Assistants	6,978	7,349	84,108	11.44	10
11	Social Service Workers	8,985	9,219	133,741	14.51	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	9,798	10,390	103,280	9.94	15
16	Dishwashers					16
17	Maintenance Workers	4,835	4,971	71,984	14.48	17
18	Housekeepers	6,385	6,938	66,637	9.60	18
19	Laundry	2,784	2,895	25,687	8.87	19
20	Administrator	2,086	2,086	100,275	48.07	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,381	8,750	109,178	12.48	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,996	2,134	21,891	10.26	31
32	Other Health C: MDS/ADMIT/QA	4,546	4,781	139,066	29.09	32
33	Other(specify) TRANSP/SECURI	5,245	5,513	51,274	9.30	33
34	TOTAL (lines 1 - 33)	160,968	169,632	$ 2,539,424 *	$ 14.97	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	M	$ 3,200	1-3	35
36	Medical Director	O	14,500	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	143,600	10-3	38
39	Pharmacist Consultant	H	6,608	10-3	39
40	Physical Therapy Consultant	L	0	10a-3	40
41	Occupational Therapy Consultant	Y	0	10a-3	41
42	Respiratory Therapy Consultant		6,000	10a-3	42
43	Speech Therapy Consultant	F	0	10a-3	43
44	Activity Consultant	E	0	11-3	44
45	Social Service Consultant	E	1,784	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 175,692		49

C. CONTRACT NURSES

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

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
MARCITA CARTER	ADMINISTRATOR		$ 100,275
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 100,275

B. Administrative - Other

Description	Amount
DA WESTMONT - MANAGEMENT FEES	$ 456,000
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 456,000

C. Professional Services

Vendor/Payee	Type	Amount
SEE SCHEDULE ATTACHED		$ 98,127
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 98,127

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 17,730
Unemployment Compensation Insurance	48,788
FICA Taxes	191,133
Employee Health Insurance	115,012
Employee Meals	0
Illinois Municipal Retirement Fund (IMRF)*	
EMPLOYEE BENEFITS - OTHER	8,012
EMPLOYEE PHYSICAL EXAMS	887
PENSION/PROFIT SHARING PLANS	16,475
INSURANCE - EXECUTIVE LIFE	0
INSURANCE - EXECUTIVE LIFE VI 21	0
TOTAL (agree to Schedule V, line 22, col.8)	$ 398,037

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

Description	Line #	Amount
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	0
Health Care Worker Background Check	510
(Indicate # of checks performed)	
Patient Background Checks	0
TRUST/FRANCHISE/CONTRIB/ETC	2,149
MARKETING/ADV/PROMO	33,182
LICENSES/DUES/SUBSCRIPTIONS	13,267
MGMT CO ALLOC	5,243
TRUST/FRANCHISE/CONTRIB/ETC	(2,149)
Less: Public Relations Expense	(0)
Non-allowable advertising	(31,716)
Yellow page advertising	(1,466)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 21,010

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	0
Seminar Expense	
	0
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$

**See instructions.

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number BRIA OF CHICAGO HEIGHTS # 0043406 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **ICLTC 7,426**

(3) Did the nursing home make political contributions or payments to a political action organization? **YES** If YES, have these costs been properly adjusted out of the cost report? **YES**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **NO** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **10 YR**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **10,332** Line **10-2**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **NO**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES 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.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **261,301**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **NO** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **YES**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **NO** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **N/A** Indicate the amount. $

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **NO**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **NO** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **5%**
d. Have vehicle usage logs been maintained? **NO**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **NO**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **YES**
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **NO**
Firm Name:

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **YES**

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **YES**
Attach invoices and a summary of services for all architect and appraisal fees.