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: 0052043

Facility Name: BRIA OF RIVER OAKS

Address: 14500 SOUTH MANISTEE (Number) BURNHAM (City) 60633 (Zip Code)

County: COOK

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

HFS ID Number:

Date of Initial License for Current Owners: 11/01/12

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 RIVER OAKS # 0052043 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	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 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	4,732		10,583	15,315	8
9	SNF/PED					9
10	ICF	78,551	122	166	78,839	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	83,283	122	10,749	94,154	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 83.48%

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 11/01/12

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 30 and days of care provided 10,583

Medicare Intermediary 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 RIVER OAKS # 0052043 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 Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY 9	10	
	A. General Services											
1	Dietary	152,252	24,397	716,854	893,503		893,503	5,020	898,523			1
2	Food Purchase		214,429		214,429	(8,322)	206,107	(254)	205,853			2
3	Housekeeping	101,746	45,117	357,075	503,938		503,938		503,938			3
4	Laundry	36,058	32,927	237,605	306,590		306,590		306,590			4
5	Heat and Other Utilities			229,089	229,089		229,089	1,195	230,284			5
6	Maintenance	105,469	120,734	118,436	344,639		344,639	3,023	347,662			6
7	Other (specify):* SECURITY	198,117		32,752	230,869		230,869	243	231,112			7
8	**TOTAL General Services**	593,642	437,604	1,691,811	2,723,057	(8,322)	2,714,735	9,227	2,723,962			8
	B. Health Care and Programs											
9	Medical Director			7,000	7,000		7,000		7,000			9
10	Nursing and Medical Records	4,068,591	189,732	31,972	4,290,295		4,290,295	95,007	4,385,302			10
10a	Therapy	20,627			20,627		20,627		20,627			10a
11	Activities	149,884	31,030	2,263	183,177		183,177		183,177			11
12	Social Services	235,209		4,991	240,200		240,200		240,200			12
13	CNA Training											13
14	Program Transportation			1,180	1,180		1,180		1,180			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	4,474,311	220,762	47,406	4,742,479		4,742,479	95,007	4,837,486			16
	C. General Administration											
17	Administrative	102,918		922,500	1,025,418		1,025,418	(900,560)	124,858			17
18	Directors Fees											18
19	Professional Services			262,121	262,121		262,121	56,176	318,297			19
20	Dues, Fees, Subscriptions & Promotions			54,790	54,790		54,790	(12,935)	41,855			20
21	Clerical & General Office Expenses	229,085	87,269	117,750	434,104		434,104	(46,375)	387,729			21
22	Employee Benefits & Payroll Taxes			1,016,513	1,016,513	8,322	1,024,835	(2,108)	1,022,727			22
23	Inservice Training & Education			5,389	5,389		5,389	1,081	6,470			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			20,956	20,956		20,956	4,351	25,307			25
26	Insurance-Prop.Liab.Malpractice			103,483	103,483		103,483	44,692	148,175			26
27	Other (specify):*			294,326	294,326		294,326	(257,557)	36,769			27
28	**TOTAL General Administration**	332,003	87,269	2,797,828	3,217,100	8,322	3,225,422	(1,113,235)	2,112,187			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	5,399,956	745,635	4,537,045	10,682,636		10,682,636	(1,009,001)	9,673,635			29

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

Facility Name & ID#: BRIA OF RIVER OAKS **#0052043** **Report Period Beginning: 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	7,497	
	REPAIRS & MAINTENANCE		0	
	OUTSIDE DIETARY		709,357	716,854
3	**HOUSEKEEPING**			
	CONTRACTED BUILDING MAINTENANCE		357,075	
				357,075
4	**LAUNDRY**			
	EQUIPMENT REPAIRS & MAINTENANCE		0	
	CONTRACTED LAUNDRY SERVICES		237,605	237,605
5	**HEAT & OTHER UTILITIES**			
	GAS HEAT		71,916	
	ELECTRICITY		92,325	
	WATER		60,473	
	CABLE TV - LOBBY		4,375	
				229,089
6	**MAINTENANCE**			
	GROUNDS MAINTENANCE		10,392	
	PAINTING & DECORATING		33,681	
	BUILDING REPAIRS		6,767	
	MAINTENANCE TRAVEL		0	
	EQUIPMENT MAINTENANCE & REPAIR		24,045	
	ELEVATOR MAINTENANCE & REPAIR		21,236	
	OUTSIDE LABOR		0	
	EXTERMINATING SERVICE		6,196	
	FIRE SERVICE		16,119	
				118,436
7	**OTHER**			
	SCAVENGER		31,004	
	SECURITY SERVICE		1,748	
				32,752
9	**MEDICAL DIRECTOR**			
	MEDICAL DIRECTOR FEES	XVIII B 36-2	7,000	7,000

LINE		SCHED REF		TOTAL
10	**NURSING**			
	CONTRACT NURSING	XVIII C 53-2		
	LABORATORY & XRAY EXPENSE		0	
	PURCHASED SERVICES		0	
	PSYCHO-SOCIAL CONSULTANT	XVIII B __-2	0	
	RESTORATIVE NURSING CONSULTANT	XVIII B 38-2	3,200	
	MEDICAL RECORDS CONSULTANT	XVIII B 37-2	0	
	PHARMACY CONSULTANT	XVIII B 39-2	17,547	
	UTILIZATION REVIEW FEES	XVIII B __-2	0	
	PHYSICIANS	XVIII B __-2	6,000	
	PSYCHIATRIC	XVIII B __-2	0	
	RN CONSULTANT	XVIII B 38-2	0	
	DENTAL		5,225	
				31,972
10a	**THERAPY**			
	PHYSICAL THERAPY SERVICES		0	
	SPEECH THERAPY SERVICES		0	
	OCCUPATIONAL THERAPY SERVICES		0	
	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	0	
	SPEECH THERAPY CONSULTANT	XVIII B 43-2	0	
				0
11	**ACTIVITIES**			
	CABLE TV - PATIENT ROOMS		0	
	ACTIVITY REHAB CONSULTANT	XVIII B 44-2	2,263	
				2,263
12	**SOCIAL SERVICES**			
	SOCIAL REHABILITATION SERVICES		0	
	SOCIAL REHABILITATION CONSULTAN	XVIII B 45-2	4,991	
	SOCIAL WORKER	XVIII B 45-2	0	
				4,991
13	**NURSE AIDE TRAINING**			
	NURSE AIDE TRAINING COSTS	XIII	0	0

Facility Name & ID Number BRIA OF RIVER OAKS **#0052043** **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		1,180	
				1,180
17	**ADMINISTRATIVE**			
	MANAGEMENT FEES	XIX B	922,500	922,500
	DIRECTORS FEES			
18	DIRECTORS FEES		0	0
19	**PROFESSIONAL SERVICES**			
	DATA PROCESSING	XIX C	29,771	
	ADMINISTRATIVE CONSULTANTS	XIX C	119,167	
	PROFESSIONAL FEES	XIX C	113,183	
				262,121
20	**FEES,SUBSCRIPTIONS,PROMOTIONS**			
	ENTERTAINMENT & MARKETING	VI 19 XIX F	0	
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	10,233	
	EMPLOYEE WANT ADS	XIX F	0	
	CONTRIBUTIONS	VI 20 XIX F	3,000	
	DUES & SUBSCRIPTIONS	XIX F	20,762	
	LICENSES & PERMITS	XIX F	6,280	
	PUBLIC RELATIONS-PATIENT RELATED	XIX F	0	
	ADVERTISING-YELLOW PAGES	VI 28 XIX F	0	
	TRUST FEES / FRANCHISE TAX / ETC	VI 17 XIX F	0	
	CONTRIBUTIONS - POLITICAL	VI 20 XIX F	12,930	
	HEALTH CARE WORKER BACKGROUND CHEC	XIX F	1,585	
	PATIENT BACKGROUND CHECKS	XIX F	0	
				54,790
21	**CLERICAL & GENERAL OFFICE EXPENSES**			
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)		1,443	
	EQUIPMENT REPAIR & MAINTENANCE		162	
	OUTSIDE CLERICAL SERVICES		96,448	
	PENALTIES / OVERDRAFT CHARGES	VI 18	0	
	HOME OFFICE EXPENSE		0	
	THEFT & DAMAGE LOSS		0	
	TELEPHONE		19,697	
	MESSENGER SERVICE		0	
				117,750

LINE		SCHED REF		TOTAL
22	**EMPLOYEE BENEFITS & PAYROLL TAXES**			
	FICA TAXES	XIX D	409,200	
	UNEMPLOYMENT COMPENSATION	XIX D	147,201	
	WORKERS COMPENSATION INSURANC	XIX D	146,781	
	HOSPITALIZATION INSURANCE	XIX D	285,880	
	EMPLOYEE BENEFITS - OTHER	XIX D	25,343	
	EMPLOYEE PHYSICAL EXAMS	XIX D	0	
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D	2,108	
	PENSION/PROFIT SHARING PLANS	XIX D	0	
	CHICAGO HEAD TAX	XIX D	0	
				1,016,513
23	**INSERVICE TRAINING & EDUCATION**			
	EDUCATION & SEMINARS		5,389	
				5,389
24	**TRAVEL & SEMINARS**			
	EDUCATION & SEMINARS	XIX G	0	
	TRAVEL	XIX G	0	
				0
25	**ADMIN. STAFF TRANSPORTATION**			
	TRANSPORTATION - STAFF		20,956	
				20,956
26	**INSURANCE - PROP. LIAB & MALPRACTICE**			
	GENERAL INSURANCE		103,483	
				103,483
27	**OTHER**			
	BAD DEBTS	VI 24	294,326	
				294,326

GRAND TOTAL COLUMN 3 OTHER **4,537,045**

BRIA OF RIVER OAKS
SCHEDULES
12/31/2014

EMPLOYEE MEAL RECLASSIFICATION
PAGE 3 SCHEDULE V COLUMN 5 LINES 2 AND 22

TOTAL FOOD PURCHASE	214,429
LESS SALES TAX	(254)
NET FOOD	214,175
TOTAL PATIENT CENSUS	94,154
TIMES 3 MEALS PER DAY	3
TOTAL PATIENT MEALS	282,462
ADD # EMPLOYEE MEALS/DAY	30
TIMES # DAYS	365
TOTAL EMPLOYEE MEALS	10,950
PATIENT MEALS	282,462
ADD EMPLOYEE MEALS	
TOTAL MEALS/YEAR	282,462
NET FOOD	214,175
DIVIDE TOTAL MEALS/YEAR	282,462
COST PER MEAL	0.76
TIMES EMPLOYEE MEALS	10,950
EMPLOYEE MEAL RECLASSIFICATION	**8,322**

Facility Name & ID Number BRIA OF RIVER OAKS #0052043 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			79,082	79,082		79,082	336,496	415,578			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			87,174	87,174		87,174	437,065	524,239			32
33	Real Estate Taxes							929,227	929,227			33
34	Rent-Facility & Grounds			2,594,856	2,594,856		2,594,856	(2,594,111)	745			34
35	Rent-Equipment & Vehicles			66,519	66,519		66,519	7,517	74,036			35
36	Other (specify):* IME			25,200	25,200		25,200	53,758	78,958			36
37	**TOTAL Ownership**			2,852,831	2,852,831		2,852,831	(830,048)	2,022,783			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		310,882	865,863	1,176,745		1,176,745		1,176,745			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			680,806	680,806		680,806		680,806			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		310,882	1,546,669	1,857,551		1,857,551		1,857,551			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	5,399,956	1,056,517	8,936,545	15,393,018		15,393,018	(1,839,049)	13,553,969			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 RIVER OAKS # 0052043 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	(67,917)	30		9
10	Interest and Other Investment Income	(12,179)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(254)	2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees		20		17
18	Fines and Penalties		21		18
19	Entertainment		20		19
20	Contributions	(15,930)	20		20
21	Owner or Key-Man Insurance	(2,108)	22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(294,326)	27		24
25	Fund Raising, Advertising and Promotional	(10,233)	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	(168,346)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (571,293)		$	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)	(1,267,756)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (1,267,756)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,839,049)		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 RIVER OAKS

ID# 0052043

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	BANK CHARGE	$ (1,443)	21	1
2	MARKETING SALARIES	(44,662)	21	2
3	MARKETING TRAVEL	(3,074)	25	3
4	ADMINISTRATIVE CONSULTANT	(119,167)	19	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**	(168,346)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 **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	5,020	0	0	0	0	0	0	0	0	5,020	1
2	Food Purchase	(254)	0	0	0	0	0	0	0	0	0	0	(254)	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	899	296	0	0	0	0	0	0	0	0	1,195	5
6	Maintenance	0	2,123	700	200	0	0	0	0	0	0	0	3,023	6
7	Other (specify):*	0	0	0	243	0	0	0	0	0	0	0	243	7
8	**TOTAL General Services**	(254)	3,022	6,016	443	0	0	0	0	0	0	0	9,227	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	95,007	0	0	0	0	0	0	0	0	95,007	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	95,007	0	0	0	0	0	0	0	0	95,007	16
	C. General Administration													
17	Administrative	0	0	(922,500)	21,940	0	0	0	0	0	0	0	(900,560)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(119,167)	139	157,511	1,193	16,500	0	0	0	0	0	0	56,176	19
20	Fees, Subscriptions & Promotions	(26,163)	40	11,264	1,924	0	0	0	0	0	0	0	(12,935)	20
21	Clerical & General Office Expenses	(46,105)	42	34,511	(34,823)	0	0	0	0	0	0	0	(46,375)	21
22	Employee Benefits & Payroll Taxes	(2,108)	0	0	0	0	0	0	0	0	0	0	(2,108)	22
23	Inservice Training & Education	0	0	1,081	0	0	0	0	0	0	0	0	1,081	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(3,074)	0	7,141	284	0	0	0	0	0	0	0	4,351	25
26	Insurance-Prop.Liab.Malpractice	0	197	719	257	43,519	0	0	0	0	0	0	44,692	26
27	Other (specify):*	(294,326)	0	25,165	11,604	0	0	0	0	0	0	0	(257,557)	27
28	**TOTAL General Administration**	(490,943)	418	(685,108)	2,379	60,019	0	0	0	0	0	0	(1,113,235)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(491,197)	3,440	(584,085)	2,822	60,019	0	0	0	0	0	0	(1,009,001)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 **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	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(67,917)	2,407	1,638	188	400,180	0	0	0	0	0	0	336,496	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(12,179)	1,888	622	0	446,734	0	0	0	0	0	0	437,065	32
33	Real Estate Taxes	0	4,892	1,613	0	922,722	0	0	0	0	0	0	929,227	33
34	Rent-Facility & Grounds	0	0	745	0	(2,594,856)	0	0	0	0	0	0	(2,594,111)	34
35	Rent-Equipment & Vehicles	0	2,462	3,852	1,203	0	0	0	0	0	0	0	7,517	35
36	Other (specify):*	0	(25,200)	0	0	78,958	0	0	0	0	0	0	53,758	36
37	TOTAL Ownership	(80,096)	(13,551)	8,470	1,391	(746,262)	0	0	0	0	0	0	(830,048)	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)	(571,293)	(10,111)	(575,615)	4,213	(686,243)	0	0	0	0	0	0	(1,839,049)	45

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 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	36	OFFICE RENT	$ 25,200	IME REALTY CORP.		$	$ (25,200)	1
2	V	5	UTILITIES				899	899	2
3	V	6	REPAIRS/MAINT				2,123	2,123	3
4	V	19	ACCOUNTING FEES				139	139	4
5	V	20	LICENSES & PERMITS				40	40	5
6	V	21	OFFICE EXPENSE				42	42	6
7	V	26	INSURANCE				197	197	7
8	V	30	DEPRECIATION (SL)				2,407	2,407	8
9	V	32	INTEREST				1,888	1,888	9
10	V	33	REAL ESTATE TAXES				4,892	4,892	10
11	V	35	STORAGE FEES				2,462	2,462	11
12	V								12
13	V								13
14	Total			$ 25,200			$ 15,089	$ * (10,111)	14

*** 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: 01/01/2014 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	$ 922,500	BRIA HEALTH SERVICES , LLC		$	$ (922,500)	15
16	V	1	DIETARY SALARIES				5,020	5,020	16
17	V	5	UTILITIES				296	296	17
18	V	6	REPAIRS & MAINTENANCE				700	700	18
19	V	10	NURSE CONSULTING FEES				3,075	3,075	19
20	V	10	NURSING SALARIES				91,932	91,932	20
21	V	19	PROFESSIONAL FEES				157,511	157,511	21
22	V	20	WANT ADS				11,264	11,264	22
23	V	21	TOTAL OFFICE				34,511	34,511	23
24	V	23	SEMINARS				1,081	1,081	24
25	V	25	TRANSPORTATION				7,141	7,141	25
26	V	26	INSURANCE				719	719	26
27	V	27	EMPLOYEE BENEFITS				25,165	25,165	27
28	V	30	DEPRECIATION (SL)				1,638	1,638	28
29	V	32	INTEREST				622	622	29
30	V	33	REAL ESTATE TAXES				1,613	1,613	30
31	V	34	OFFICE RENT				745	745	31
32	V	35	PUBLIC STORAGE				811	811	32
33	V	35	AUTO LEASE				3,041	3,041	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 922,500			$ 346,885	$ * (575,615)	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: 01/01/2014 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	21	OUTSIDE CLERICAL	$ 96,000	EKS MANAGEMENT CO.		$	$ (96,000)	15
16	V	6	CLEANING SUPPLIES				200	200	16
17	V	7	SCAVENGER				243	243	17
18	V	17	CFO SALARY-A.WEINFELD				21,940	21,940	18
19	V	19	PROFESSIONAL FEES				1,193	1,193	19
20	V	20	WANT ADS/BACKGR CKS				1,924	1,924	20
21	V	21	TOTAL OFFICE				61,177	61,177	21
22	V	25	TRAVEL				284	284	22
23	V	26	INSURANCE				257	257	23
24	V	27	EMPLOYEE BENEFITS				11,604	11,604	24
25	V	30	DEPRECIATION (SL)				188	188	25
26	V	35	EQUIPMENT RENT				1,203	1,203	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			$ 96,000			$ 100,213	$ * 4,213	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: 01/01/2014 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	34	RENT	$	BURNHAM HEALTHCARE PROPERTIES, LLC		$	$	15
16	V	34	RENT						16
17	V	30	DEPREC S.L -IMP				4,857	4,857	17
18	V								18
19	V								19
20	V	34	RENT	2,594,856	BURNHAM HEALTHCARE REALTY, LLC			(2,594,856)	20
21	V	19	PROFESSIONAL FEES				16,500	16,500	21
22	V	26	INSURANCE - PROPERTY				43,519	43,519	22
23	V	30	DEPR S.L BUILDING & IMP				381,907	381,907	23
24	V	30	DEPR S.L. - EQUIP & FURN				13,416	13,416	24
25	V	32	INTEREST				446,734	446,734	25
26	V	33	REAL ESTATE TAXES				922,722	922,722	26
27	V	36	M.I.P. INSURANCE				78,958	78,958	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			$ 2,594,856			$ 1,908,613	$ * (686,243)	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: 01/01/2014 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								1
2	AVRUM WEINFELD	23.75	BRIA OF CAHOKIA	COHOKIA	EKS MANAGEMENT	LINCOLNWOOD	HOME OFFICE	2
3								3
4	DANIEL WEISS	23.75	BRIA OF FOREST EDGE	CHICAGO	IME REALTY CORP	LINCOLNWOOD	MGMT CONSULT	4
5								5
6	NATAN WEISS	23.75	BRIA OF BELLEVILLE	BELLEVILLE				6
7								7
8	FRED BERKOVITS	23.75	BRIA OF GENEVA	GENEVA	BRIA HEALTH		MANAGEMENT	8
9					SERVICES, LLC	LINCOLNWOOD		9
10	DOV SEGAL	5.00	BRIA OF WESTMONT	WESTMONT				10
11					BURNAM HEALTH		REAL ESTATE	11
12			BRIA OF CHICAGO HEIGHTS	SOUTH CHICAGO	CARE REALTY	LINCOLNWOOD		12
13				HEIGHTS				13
14								14
15			BRIA OF PALOS HILLS	PALOS HILLS				15
16								16
17			LAKEPARK	WAUKEGAN				17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 Report Period Beginning: 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	ALLOCATIOM FR BRIA HEALTH SERVICES				See Attached				$		1
2	DOV SEGAL	Purchasing Consult	CONSULTING	5.00	Schedule	10.63	13.00	SALARY & FEE	41,087	19-7	2
3											3
4	FRED BERKOVITS	Administrative Cons	CONSULTING	23.75		25	30.00	FEE	44,660	19-7	4
5											5
6											6
7	ALLOCATION FR EKS MANAGEMENT :										7
8											8
9	AVRUM WEINFELD	CFO	FINANCIAL	23.75		15	14.00	SALARY	21,940	17-7	9
10											10
11	FLORA WEISS(ARM ENTEI	O/S CONSULT	CLERICAL	0.00				consult fee	5,362	21-7	11
12		CONSULTANT									12
13								TOTAL	$ 113,049		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: 01/01/2014 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	$	25,200	$ 899	1
2	6	REPAIRS/MAINT	RENTAL INCOME	131,400	6	11,070		25,200	2,123	2
3	19	ACCOUNTING FEES	RENTAL INCOME	131,400	6	724		25,200	139	3
4	20	LICENSES & PERMITS	RENTAL INCOME	131,400	6	210		25,200	40	4
5	21	OFFICE EXPENSE	RENTAL INCOME	131,400	6	221		25,200	42	5
6	26	INSURANCE	RENTAL INCOME	131,400	6	1,026		25,200	197	6
7	30	DEPRECIATION (SL)	RENTAL INCOME	131,400	6	12,550		25,200	2,407	7
8	32	INTEREST	RENTAL INCOME	131,400	6	9,842		25,200	1,888	8
9	33	REAL ESTATE TAXES	RENTAL INCOME	131,400	6	25,509		25,200	4,892	9
10	35	STORAGE FEES	RENTAL INCOME	131,400	6	12,837		25,200	2,462	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	$		$ 15,089	25

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 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	94,154	$ 5,020	1
2	5	UTILITIES	CENSUS DAYS	421,649	8	1,327		94,154	296	2
3	6	REPAIRS & MAINTENANCE	CENSUS DAYS	421,649	8	3,134		94,154	700	3
4	10	NURSE CONSULTING FEES	CENSUS DAYS	421,649	8	13,770		94,154	3,075	4
5	10	NURSING SALARIES	CENSUS DAYS	421,649	8	411,700	411,700	94,154	91,932	5
6	19	PROFESSIONAL FEES	CENSUS DAYS	421,649	8	705,381	100,000	94,154	157,511	6
7	20	WANT ADS	CENSUS DAYS	421,649	8	50,442		94,154	11,264	7
8	21	TOTAL OFFICE	CENSUS DAYS	421,649	8	154,551		94,154	34,511	8
9	23	SEMINARS	CENSUS DAYS	421,649	8	4,839		94,154	1,081	9
10	25	TRANSPORTATION	CENSUS DAYS	421,649	8	31,980		94,154	7,141	10
11	26	INSURANCE	CENSUS DAYS	421,649	8	3,220		94,154	719	11
12	27	EMPLOYEE BENEFITS	CENSUS DAYS	421,649	8	112,698		94,154	25,165	12
13	30	DEPRECIATION (SL)	CENSUS DAYS	421,649	8	7,337		94,154	1,638	13
14	32	INTEREST	CENSUS DAYS	421,649	8	2,787		94,154	622	14
15	33	REAL ESTATE TAXES	CENSUS DAYS	421,649	8	7,222		94,154	1,613	15
16	34	OFFICE RENT	CENSUS DAYS	421,649	8	3,338		94,154	745	16
17	35	PUBLIC STORAGE	CENSUS DAYS	421,649	8	3,634		94,154	811	17
18	35	AUTO LEASE	CENSUS DAYS	421,649	8	13,620		94,154	3,041	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,553,462	$ 534,182		$ 346,885	25

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 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 AVE
City / State / Zip Code: LICOLNWOOD 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	CLEANING SUPPLIES	CENSUS DAYS	293,675	4	$ 623	$	94,154	$ 200	1
2	7	SCAVENGER	CENSUS DAYS	293,675	4	759		94,154	243	2
3	17	CFO SALARY-A.WEINFELD	CENSUS DAYS	293,675	4	68,433	68,433	94,154	21,940	3
4	19	PROFESSIONAL FEES	CENSUS DAYS	293,675	4	3,720		94,154	1,193	4
5	20	WANT ADS/BACKGR CKS	CENSUS DAYS	293,675	4	6,000		94,154	1,924	5
6	21	TOTAL OFFICE	CENSUS DAYS	293,675	4	190,816	141,933	94,154	61,177	6
7	25	TRAVEL	CENSUS DAYS	293,675	4	886		94,154	284	7
8	26	INSURANCE	CENSUS DAYS	293,675	4	802		94,154	257	8
9	27	EMPLOYEE BENEFITS	CENSUS DAYS	293,675	4	36,193		94,154	11,604	9
10	30	DEPRECIATION (SL)	CENSUS DAYS	293,675	4	586		94,154	188	10
11	35	EQUIPMENT RENT	CENSUS DAYS	293,675	4	3,753		94,154	1,203	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		$ 100,213	25

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 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**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	CAMBRIDGE REALTY		X	MORTGAGE	$71,962.98	8/29/13	$ 14,529,500	$ 14,012,725	/	0.0325	$ 446,734	1
2									//			2
3	MEMBERS -BYB	X		WORKING CAPITAL	$15,000.00	11/1/12	750,000	284,930	08/01/17	0.0550	28,982	3
4	B.WEINFELD	X		WORKING CAPITAL	$2,500.00	11/1/12	200,000	193,022	10/01/32	0.1409	27,739	4
5	S.SEGAL			WORKING CAPITAL	$1,590.00		150,000	111,482	11/01/22	0.0500	6,573	5
	Working Capital											
6	MB FINANCIL			WORKING CAPITAL	INTEREST	REVOLV		600,000	11/15/14	0.0400	23,880	6
7												7
8	RELATED IME & BRIA										2,510	8
9	TOTAL Facility Related				$91,052.98		$ 15,629,500	$ 15,202,159			$ 536,418	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 15,629,500	$ 15,202,159			$ 536,418	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** N/A **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 RIVER OAKS # 0052043 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.**	$ 847,569	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.)		$ 891,651	2
3. Under or (over) accrual (line 2 minus line 1).		$ 44,082	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 885,145	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.		$ 929,227	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2009	542,430	8
	2010	556,776	9
	2011	850,444	10
	2012	853,129	11
	2013	891,651	12

THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED ON ~ 101% OF THE PRIOR YEAR REAL ESTATE TAX BILL

THE PAYMENT ON LINE 2 APPLIES TO THE 2013 TAX BILL.

	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 RIVER OAKS COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0052043

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.	30-06-313-040-0000	NURSING HOME	$ 718,757.00	$ 718,757.00
2.	30-06-313-045-0000	NURSING HOME	$ 3,910.41	$ 3,910.41
3.	30-06-313-051-0000	NURSING HOME	$ 36,125.95	$ 36,125.95
4.	30-06-313-052-0000	NURSING HOME	$ 7,420.55	$ 7,420.55
5.	30-06-313-053-0000	NURSING HOME	$ 8,646.47	$ 8,646.47
6.	30-06-313-054-0000	NURSING HOME	$ 110,285.39	$ 110,285.39
7.		OFFICE ALLOCATION - IME	$ 4,892.00	$ 4,892.00
8.		OFFICE ALLOCATION - BRIA	$ 1,613.00	$ 1,613.00
9.			$	$
10.			$	$
		TOTALS	$ 891,650.77	$ 891,650.77

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 RIVER OAKS # 0052043 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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? [ ] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

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			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: 01/01/2014 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	309		1998		$ 12,649,700	$ 324,351	39	$ 324,351	$	$ 5,436,989	4
5											5
6											6
7	BRIA ALLOC				20,049	514		514			7
8	IME ALLOC				71,100	2,319		2,319			8
	Improvement Type**										
9	ROOF - REALTY			1998	74,000	1,897	39	1,897		31,012	9
10	WALLCOVERINGS - REALTY			1998	39,379	1,010	39	1,010		16,507	10
11	PAINTING - REALTY			1998	12,962	332	39	332		5,430	11
12	WINDOW TREATMENTS - REALTY			1998	38,112	977	39	977		15,972	12
13	FENCE - REALTY			1998	650	17	39	17		275	13
14	NEW WINDOWS - REALTY			1998	20,445	524	39	524		8,567	14
15	PAINTERS SALARIES - REALTY			1998	64,064	1,643	39	1,643		26,854	15
16	NURSE STATION - REALTY			1998	23,100	592	39	592		9,679	16
17	TILING - REALTY			1998	635	17	39	17		272	17
18	BUILT IN CABINETRY - REALTY			1998	64,700	1,659	39	1,659		27,118	18
19	NEW COILS FOR AHV - REALTY			1999	6,000	154	39	154		2,389	19
20	NEW BOILER - REALTY			1999	20,328	521	39	521		8,082	20
21	HOT WATER TANK - REALTY			1999	2,750	71	39	71		1,101	21
22	ROOF - REALTY			1999	29,500	756	39	756		11,727	22
23	PATIO - REALTY			1999	5,080	162	15	162		5,080	23
24	AWNING - REALTY			1999	3,000	97	15	97		3,000	24
25	LIGHTS - REALTY			1999	7,603	195	39	195		3,025	25
26	NURSE CALL STATION - REALTY			1999	1,957	50	39	50		776	26
27	WINDOW TREATMENTS - REALTY			1999	11,207	287	39	287		4,453	27
28	CORRIDOR BORDERS - REALTY			1999	6,154	158	39	158		2,451	28
29	SCREENS - REALTY			2000	3,543	129	27.5	129		1,873	29
30	AIR CONDITIONER REPLACEMENT - REALTY			2001	14,540	529	27.5	529		7,147	30
31	DOOR DETECTOR - REALTY			2001	1,800	65	27.5	65		879	31
32	A/C COMPRESSOR & REBUILT AIR HANDLER - REALTY			2001	22,621	823	27.5	823		11,121	32
33	ROOF VENTILATORS - REALTY			2001	6,898	251	27.5	251		3,392	33
34	BOILER - REALTY			2001	63,746	2,318	27.5	2,318		31,322	34
35	WALK IN FREEZER - REALTY			2001	3,750	136	27.5	136		1,838	35
36	DOOR - REALTY			2001	2,970	108	27.5	108		1,459	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: 01/01/2014 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	DRYER EXHAUST FAN - REALTY	2001	$ 4,050	$ 147	27.5	$ 147	$	$ 1,987	37
38	DOORS - REALTY	2001	1,995	72	27.5	72		973	38
39	DOORS - REALTY	2001	1,723	63	27.5	63		851	39
40	FLOOR TILING & CARPETING	2001	4,497		5			4,497	40
41	DRAPERIES	2001	12,722		5			12,722	41
42	HOT WATER HEATER & PIPING - REALTY	2002	19,857	722	27.5	722		9,034	42
43	ROOF - REALTY	2002	6,150	224	27.5	224		2,802	43
44	ELECTRIC DOOR LOCKING SYSTEM - REALTY	2002	2,326	84	27.5	84		1,052	44
45	DOORS - REALTY	2002	10,098	367	27.5	367		4,592	45
46	TILING - REALTY	2002	17,815	648	27.5	648		8,108	46
47	SAFETY LOCK SYSTEM - REALTY	2002	5,854	213	27.5	213		2,665	47
48	ELEVATOR REPAIR - REALTY	2002	39,650	1,442	27.5	1,442		18,043	48
49	BOILER - REALTY	2002	9,550	347	27.5	347		4,342	49
50	ELEVATOR - REALTY	2003	100,632	3,659	27.5	3,659		42,313	50
51	PATIO DOORS - REALTY	2003	2,300	84	27.5	84		971	51
52	FLOORING IN ELEVATORS - REALTY	2003	1,155	42	27.5	42		485	52
53	NURSES STATION - REALTY	2003	6,806	247	27.5	247		2,857	53
54	KITCHEN CABINETS - REALTY	2003	2,836	103	27.5	103		1,192	54
55	KITCHEN FLOORING - REALTY	2003	2,673	97	27.5	97		1,122	55
56	PATIO TILING & LIGHTING - REALTY	2003	4,688	170	27.5	170		1,966	56
57	COVE BASE IN ANNEX CORRIDOR - REALTY	2003	824	30	27.5	30		346	57
58	HANDRAILS & BUMPER GUARDS - REALTY	2003	8,565	311	27.5	311		3,597	58
59	LIGHTING FOR CORRIDORS - REALTY	2003	1,410	51	27.5	51		590	59
60	KICKPLATES - REALTY	2003	5,300	193	27.5	193		2,231	60
61	FREIGHT & SALES TAX ON ABOVE IMP. - REALTY	2003	816	30	27.5	30		346	61
62	DOOR ALARM SYSTEM	2004	3,076	112	27.5	112		1,181	62
63	NEW FLOORING	2004	39,141	1,423	27.5	1,423		15,001	63
64	AIR CONDITIONING CHILLER UNIT	2004	14,876	541	27.5	541		5,703	64
65	TILE FLOORING	2004	4,031	147	27.5	147		1,549	65
66	FIRE SUPPRESSION SYSTEMS	2004	5,001	182	27.5	182		1,918	66
67	SHOWER, BATH & TUB ROOMS AND KITCHEN	2004	72,837	2,649	27.5	2,649		27,925	67
68	AIR CONDITIONING UNIT	2004	5,484	199	27.5	199		2,098	68
69	POWER ROOF EXHAUST UNITS	2005	3,972	145	27.5	145		1,335	69
70	TOTAL (lines 4 thru 69)		$ 13,715,053	$ 357,406		$ 357,406	$	$ 5,866,184	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: 01/01/2014 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	
1	Totals from Page 12A, Carried Forward		$ 13,715,053	$ 357,406		$ 357,406	$	$ 5,866,184	1
2	RECLAIM PUMPS	2005	1,770	64	27.5	64		590	2
3	POWER ROOF EXHAUST FANS	2005	3,545	129	27.5	129		1,188	3
4	GREASE BASIN	2005	11,800	429	27.5	429		3,950	4
5	CUBICAL CURTAINS	2005	3,784		5			3,784	5
6	WALL MOUNTED WATER COOLER	2006	1,808	66	27.5	66		552	6
7	FIRE SUPPRESSION SYSTEM	2006	5,200	189	27.5	189		1,584	7
8	DOORS	2006	2,150	78	27.5	78		699	8
9	CARPETING	2006	2,690		5			2,690	9
10	ROOF REPAIR - REALTY	2007	4,900	178	27.5	178		1,253	10
11	BUILDING IMPROVEMENT- REALTY	2006	41,151	1,496	27.5	1,496		12,467	11
12	BUILDING IMPROVEMENT	2007	(41,151)	(1,496)	27.5	(1,496)		(10,410)	12
13	BOILER- REALTY	2008	24,300	884	27.5	884		6,188	13
14	SPRINKLERS- REALTY	2008	12,879	468	27.5	468		3,081	14
15	ROOF TOP VENTILATOR	2010	5,345	194	27.5	194		930	15
16	NURSE CALL PANEL ANNUNCIATOR	2010	2,354	86	27.5	86		412	16
17	FURNISH AND INSTALL DOORS-"B" FIRE LABEL	2010	5,102	186	27.5	186		860	17
18	ROOFTOP CHILLER AND CRANKCASE HEATER	2010	11,350	413	27.5	413		1,910	18
19	NURSE CALL PANEL ANNUNCIATOR	2010	17,440	634	27.5	634		2,949	19
20	ROOFTOP EXHAUST	2010	13,183	479	27.5	479		2,136	20
21	FIX ROOF TOPS	2010	2,724	99	27.5	99		433	21
22	BOOSTER HEATER, UNITAIRE FAN COIL UNIT	2010	4,530	165	27.5	165		729	22
23	DURO-LAST ROOF SYSTEM	2010	90,500	3,291	27.5	3,291		13,575	23
24	REPLACEMENT OF THE BOILERS	2010	19,310	702	27.5	702		2,954	24
25	INSTALL FIRE ALARM PANEL	2010	7,746	282	27.5	282		1,140	25
26		2010							26
27	FIRE DOOR	2011	3,420	124	27.5	124		408	27
28	A/C REPAIR	2011	6,603	240	27.5	240		810	28
29	WINDOWS & DOORS	2011	4,050	147	27.5	147		484	29
30	FIRE WALLS,NURSES STATION -SINKS	2011	8,330	303	27.5	303		972	30
31	CABINETS	2011	12,089	440	27.5	440		1,412	31
32	AUDIO DEVICE	2011	2,870	104	27.5	104		412	32
33	CANOPY F E MORAN	2011	5,220	190	27.5	190		752	33
34	TOTAL (lines 1 thru 33)		$ 14,012,045	$ 367,970		$ 367,970	$	$ 5,927,078	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: 01/01/2014 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	
1	Totals from Page 12B, Carried Forward		$ 14,012,045	$ 367,970		$ 367,970	$	$ 5,927,078	1
2	TUCKPOINTING-REALTY	2011	15,900	578	27.5	578		2,143	2
3	HVAC WALL UNITS- REALTY	2011	5,000	182	27.5	182		690	3
4	FLOOR REPLACEMENT- REALTY	2011	24,000	873	27.5	873		3,237	4
5	BOILER- RALTY	2011	21,555	784	27.5	784		3,103	5
6	CHILLER- REALTY	2011	59,700	2,171	27.5	2,171		8,051	6
7	FOOD PROCESSOR- REALTY	2011	1,080	39	27.5	39		141	7
8	1ST FLOOR COLLING PIPE INSULATION- REALTY	2012	8,740	318	27.5	318		914	8
9	SPRINKLER SYSTEM- REALTY	2012	29,980	1,090	27.5	1,090		2,680	9
10	WINDOWS- REALTY	2012	4,110	149	27.5	149		354	10
11	FIRE PANEL AND WIRING- REALTY	2012	3,060	111	27.5	111		254	11
12	SIGN	2013	4,575	560	7	560		887	12
13	CUBICLE CURTAINS	2013	3,480	426	7	426		568	13
14	REMOVE AND DISPOSE OF SECTION OF WALL ACROSS	2013	4,350	158	27.5	158		231	14
15	FROM THE NURSES STATION IN THE ANNEX. REFRAME THE								15
16	WALL AND REBUILD THE WALL WITH ALL NECESSARY								16
17	DRYWALL AND ELECTRICAL WORK. RETILE INSIDE OF								17
18	SHOWER ROOM WALL. REINSTALL SAVED DOORS TO								18
19	SHOWER ROOM AND TOILET ROOM.								19
20	NURSE CALL LIGHT SYSTEM IN THE ORIGINAL ONE	2013	39,887	1,451	27.5	1,451		2,116	20
21	STORY BUILDING, THE ANNEX								21
22	REMOVE AND DISPOSE EXISTING DOOR AND PANEL TO	2013	5,250	191	27.5	191		278	22
23	ANNEX PATIO; SUPPLY AND INSTALL NEW TUBELITE								23
24	MONUMENTAL GLASS DOOR AND GLASS PANEL								24
25	SERVICE TO REPLACE ONE DEFECTIVE DISCONNECT	2013	4,300	156	27.5	156		228	25
26	SUPPLYING EAST ELEVATOR WITH ONE NEW 125 AMPERE								26
27	THREE PHASE CIRCUIT BREAKER WITH SHUNT TRIP								27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 14,247,012	$ 377,207		$ 377,207	$	$ 5,952,953	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: 01/01/2014 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	
1	Totals from Page 12C, Carried Forward		$ 14,247,012	$ 377,207		$ 377,207	$	$ 5,952,953	1
2	1ST FLOOR SHOWER ROOM MATERIALS FIXURES	2013	5,972	217	27.5	217		317	2
3	SUPPLY ALL METERIALS FOR BATHROOM REBUILDING								3
4	INCLUDING: NEW WALL STUDS;CEMENT BOARD;								4
5	WATERPROOF TILE UNDERLAYMENT;COPPER PIPES,FITTINGS								5
6	AND SHUT-OFF VALVES;MORTAR,GROUT,SEALANT;GRAB BARS AND								6
7	EXHAUST FAN. REMOVING ALL WALL AND FLOOR TILES, ALL								7
8	WALL BOARDS,CEILING DRYWALL; REMOVE ALL DEBRIS.								8
9	REMOVE ALL OLD PLUMBING ITEMS;SUPPLY AND INSTALL NEW								9
10	COPPER SHUT-OFF VALVES,NEW COPPER BRANCH LINE PIPES								10
11	AND CONNECT NEW MIXING VALVE FOR SHOWER								11
12	FRAME AND POUR NEW SELF-LEVELING CONCRETE SUBFLOOR								12
13	IN SHOWER ROOM WITH PROPER SLOPE TOWARD FLOOR DRAIN								13
14	TILE SHOWER ROOM WALLS,HALF-WALL AND ENTIRE FLOOR								14
15	WITH TILE. PAINT SHOWER ROOM CEILING								15
16	WIRING FOR CABLE	2013	16,047	584	27.5	584		851	16
17	LIFE SAFETY/VENITLATION PROJECT	2013	24,007	873	27.5	873		1,273	17
18	SMOKE DETECTORS	2013	4,640	169	27.5	169		246	18
19	DRYWALL LAUNDRY ROOM	2013	5,287	192	27.5	192		280	19
20	100 WING CORRIDOR-REMOVE OLD CEILING TILES AND	2014	37,576	741	27.5	741		741	20
21	INSTALL NEW ACOUSTICAL CEILING SYSTEM								21
22	100 WING CORRIDOR-ACROVYN HANDRAIL & WALL PANI	2014	31,471	620	27.5	620		620	22
23	100 WING CORRIDOR - REMOVE COVE BASE AND VCT	2014	13,429	264	27.5	264		264	23
24	AND INSTALL NEW VCT,PVT AND MILL WORK								24
25	100 WING CORRIDOR - WALL COVERING,FLOOR PREP .	2014	9,356	184	27.5	184		184	25
26	AND MILLWORK								26
27	100 WING CORRIDOR - HANDRAIL GUARDS AND 2215 SF	2014	9,190	181	27.5	181		181	27
28	OF VCT CORK BOARD								28
29	100 WING CORRIDOR - VCT AND PVT BORDER	2014	3,694	73	27.5	73		73	29
30	100 WING CORRIDOR - PAINT DOORS & KICK PLATES	2014	4,179	82	27.5	82		82	30
31	1ST FLOOR NURSE STATION - DEMO OLD AND RELOCATE	2014	5,108	101	27.5	101		101	31
32	PLUMBING								32
33									33
34	TOTAL (lines 1 thru 33)		$ 14,416,968	$ 381,488		$ 381,488	$	$ 5,958,166	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: 01/01/2014 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	
1	Totals from Page 12D, Carried Forward		$ 14,416,968	$ 381,488		$ 381,488	$	$ 5,958,166	1
2	1ST FLOOR NURSE STATION - CUSTOM LARGE NURSE	2014	14,106	278	27.5	278		278	2
3	STATION WITH SOLID SURFACE								3
4	THERAPY ROOM - DOORS	2014	5,975	118	27.5	118		118	4
5	THERAPY ROOM - REMOVE EXISTING CEILING TILES	2014	9,875	194	27.5	194		194	5
6	AND INSTALL NEW ACOUSTICAL CEILING SYSTEM	2014	13,073	257	27.5	257		257	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	153	27.5	153		153	11
12	CONFERENCE ROOM - NEW CAPET TILE, COVE BASE, ANI	2014	5,483	108	27.5	108		108	12
13	CORNER GUARDS								13
14	CONFERENCE ROOM - BATHROOM	2014	2,770	55	27.5	55		55	14
15	GUEST BATHROOM - REMOVE OLD PLUMBING FIXTURES	2014	11,071	218	27.5	218		218	15
16	AND INSTALL NEW FLOORING AND SINK AND TOILETS								16
17	RESIDENT ROOMS-CUBICLE CURTAINS,OVERHEAD LIGHT	2014	5,976	118	27.5	118		118	17
18	IST FLOOR - SIGNAGE RESIDENT ROOMS AND COMMON	2014	2,670	53	27.5	53		53	18
19	AREAS,CORNER GUARDS								19
20	IST FLOOR RESIDENT ROOMS- OVERBED LIGHTS	2014	10,697	211	27.5	211		211	20
21	IST FLOOR RESIDENT ROOMS- UPHOLSTERED CORNICE	2014	12,127	239	27.5	239		239	21
22	WITH OPERATIONAL PANELS								22
23	VESTIBULE,LOBBY ADMIN OFFICE,THERAPY ROOM,NURS	2014	36,871	726	27.5	726		726	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	162	27.5	162		162	26
27	100 WING - CHILL WATER PIPE	2014	8,472	167	27.5	167		167	27
28	CORRIDOR AND KITCHEN - REPLACE 2' GALVANIZED PIP	2014	10,264	202	27.5	202		202	28
29	AND PAINT CEILING								29
30	ADMINISTRATOR OFFICE - REMOVE OLD DROP CEILING	2014	10,258	202	27.5	202		202	30
31	AND LIGHTS AND INSTALL NEW ONE								31
32	1ST FLOOR NURSE STATION - CUSTOM NURSES STATION	2014	7,979	157	27.5	157		157	32
33	ADMINISTRATOR OFFICE - CARPET AND NEW BATHROOM	2014	6,316	124	27.5	124		124	33
34	TOTAL (lines 1 thru 33)		$ 14,606,979	$ 385,230		$ 385,230	$	$ 5,961,908	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: 01/01/2014 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	
1	Totals from Page 12E, Carried Forward		$ 14,606,979	$ 385,230		$ 385,230	$	$ 5,961,908	1
2	BOOKKEEPING OFFICE - INSTALL NEW 2 CIRCUIT MINI	2014	9,875	194	27.5	194		194	2
3	SPLIT SYSTEM								3
4	VESTIBULE - REMO EXISTING STORE FRONT AND INSTAL	2014	24,659	486	27.5	486		486	4
5	NEW STORE FRONT WITH 2 SETS OF SWING DOORS								5
6	LOBBY AND VESTIBULE - REMOVE OLD FLOOR AND	2014	8,862	175	27.5	175		175	6
7	INSTALL NEW CERAMIC TILE,CARPET AND MILLWORK								7
8	LOBBY FRAME WALL WITH DOOR OPENING	2014	12,761	251	27.5	251		251	8
9	LOBBY - REMOVE CEILING TILES AND INSTALL NEW	2014	5,031	99	27.5	99		99	9
10	ACOUSTICAL TILES								10
11	LOBBY - REMOVE WALL AND INSTALL NEW BETWEEN	2014	15,230	300	27.5	300		300	11
12	LOBBY OFFICE, NEW CONDUIT FOR LIGHTING								12
13	ADMINISTRATOR OFFICE - REMOVE CEILING TILES								13
14	AND LIGHT FIXTURES AND INSTALL NEW CARPET FLOOI	2014	7,826	154	27.5	154		154	14
15									15
16	LIFE SAFETY WORK	2014	11,722	124	27.5	124		124	16
17	BOILER WORK- HOT WATER SUPPLY PUMP	2014	11,935	127	27.5	127		127	17
18	REPLACE WATER HEATER	2014	5,500	58	27.5	58		58	18
19	REPLACE DAMPERS FOR THE GENERATOR	2014	5,485	58	27.5	58		58	19
20	DOOR AND FIRE ALARM	2014	8,350	89	27.5	89		89	20
21	DOOR PACKAGE	2014	6,800	72	27.5	72		72	21
22	INSTALL DELAYED EGRESS MAGNET LOCK	2014	6,042	64	27.5	64		64	22
23	INSTALL TEN NEW COMBINATION CHILLED/HOT WATER	2014	22,000	233	27.5	233		233	23
24	COMPLETE CONVECTORS								24
25	LAUNDRY ROOM DOORS	2014	5,800	62	27.5	62		62	25
26	ADD ON ROOM CONVECTORS REPLACEMENT	2014	22,000	233	27.5	233		233	26
27	ADD ON ROOM CONVECTORS REPLACEMENT	2014	9,900	105	27.5	105		105	27
28	RELOCATE FIRELITE ALARM ANNUNCIATOR CONTROL	2014	2,073	22	27.5	22		22	28
29	PANEL								29
30	FIRE ALARM PANEL	2014	11,300	120	27.5	120		120	30
31	INSTALL 5 NEW 90 MINUTE FIRE RATED DOOR SLABS	2014	4,858	52	27.5	52		52	31
32	WITH FIRE RATED WIRE GLASS WINDOWS								32
33									33
34	TOTAL (lines 1 thru 33)		$ 14,824,988	$ 388,308		$ 388,308	$	$ 5,964,986	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: 01/01/2014 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	
1	Totals from Page 12F, Carried Forward		$ 14,824,988	$ 388,308		$ 388,308	$	$ 5,964,986	1
2	PARKING LOT	2014	32,400	1,080	15	1,080		1,080	2
3	PARKING LOT	2014	32,873	1,096	15	1,096		1,096	3
4	SIGN PYLON & LETTERING	2014	2,985	100	15	100		100	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	TOTAL (lines 1 thru 33)		$ 14,893,246	$ 390,584		$ 390,584	$	$ 5,967,262	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: 01/01/2014 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	$ 41,724	$ 6,029	$ 4,173	$ (1,856)		$ 6,259	71
72	Current Year Purchases	120,111	72,067	6,006	(66,061)		6,006	72
73	Fully Depreciated Assets							73
74			14,815	14,815				74
75	TOTALS	$ 161,835	$ 92,911	$ 24,994	$ (67,917)		$ 12,265	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)	$ 16,555,081	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 483,495	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 415,578	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (67,917)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 5,979,527	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 RIVER OAKS # 0052043 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 POARTY
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: $ 21,376 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			$	$	17
18					18
19	SEE ATTACHED SCHEDULE			45,143	19
20					20
21	TOTAL		$	$ 45,143	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 RIVER OAKS # 0052043 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 RIVER OAKS # 0052043 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	$		$ 362,303	$		$ 362,303	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			48,993			48,993	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			436,985			436,985	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				310,882		310,882	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					17,582			17,582	13
14	TOTAL			$		$ 865,863	$ 310,882		$ 1,176,745	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 RIVER OAKS # 0052043 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	$ 79,245	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (360,000))	2,910,605		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	174,258		6
7	Other Prepaid Expenses	160		7
8	Accounts Receivable (owners or related parties)	304,329		8
9	Other(specify): due from burnham realty	524,964		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,993,561	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	169,890		16
17	Accumulated Depreciation (book methods)	(108,228)		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): due from burnham healthcare pı	772,500		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 834,162	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,827,723	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 810,693	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	775,284		29
30	Accrued Salaries Payable	300,972		30
31	Accrued Taxes Payable (excluding real estate taxes)	51,332		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			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)**	$ 1,938,281	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	589,434		39
40	Mortgage Payable			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)**	$ 589,434	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,527,715	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 2,300,008	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,827,723	$	48

***(See instructions.)**

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 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**	$ 1,191,687	1	
2	Restatements (describe):		2	
3	ROUNDING	(1)	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,191,686	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	2,008,322	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	(900,000)	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 1,108,322	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)**	$ 2,300,008	24	*

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

Facility Name & ID Number BRIA OF RIVER OAKS # 0052043 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	$ 17,287,041	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 17,287,041	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	102,120	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 102,120	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***	12,179	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 12,179	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)**	$ 17,401,340	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,723,057	31
32	Health Care	4,742,479	32
33	General Administration	3,217,100	33
	B. Capital Expense		
34	Ownership	2,852,831	34
	C. Ancillary Expense		
35	Special Cost Centers	1,176,745	35
36	Provider Participation Fee	680,806	36
	D. Other Expenses (specify):		
37	OUT-OF-PERIOD EXPENSES		37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 15,393,018	40
41	**Income before Income Taxes (line 30 minus line 40)****	2,008,322	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 2,008,322	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 12,477,780	44
45	Private Pay - Net Inpatient Revenue	19,520	45
46	Medicare - Net Inpatient Revenue	4,715,984	46
47	Other-(specify) HOSPICE/INSURANCE/ETC	73,757	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 17,287,041	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 RIVER OAKS # 0052043 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	1,962	2,018	$ 87,305	$ 43.26	1
2	Assistant Director of Nursing	1,988	2,042	77,404	37.91	2
3	Registered Nurses	18,842	19,632	559,666	28.51	3
4	Licensed Practical Nurses	58,083	58,770	1,330,154	22.63	4
5	CNAs & Orderlies	141,278	150,091	1,639,928	10.93	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,748	1,824	20,627	11.31	8
9	Activity Director	389	425	4,286	10.08	9
10	Activity Assistants	13,203	14,438	145,598	10.08	10
11	Social Service Workers	15,107	16,534	235,209	14.23	11
12	Dietician					12
13	Food Service Supervisor	535	566	5,906	10.43	13
14	Head Cook					14
15	Cook Helpers/Assistants	13,271	14,034	146,346	10.43	15
16	Dishwashers					16
17	Maintenance Workers	7,319	7,748	95,934	12.38	17
18	Housekeepers	9,898	10,700	101,746	9.51	18
19	Laundry	3,628	3,941	36,058	9.15	19
20	Administrator	1,615	1,631	102,918	63.10	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,430	13,046	229,085	17.56	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	3,778	3,969	38,838	9.79	31
32	Other Health C: see attached	14,001	14,688	335,296	22.83	32
33	Other(specify) security & transpo	19,422	20,360	207,652	10.20	33
34	TOTAL (lines 1 - 33)	338,497	356,457	$ 5,399,956 *	$ 15.15	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	$ 7,497	1-3	35
36	Medical Director	O	7,000	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	3,200	10-3	38
39	Pharmacist Consultant	H	17,547	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		0	10a-3	42
43	Speech Therapy Consultant	F	0	10a-3	43
44	Activity Consultant	E	2,263	11-3	44
45	Social Service Consultant	E	4,991	12-3	45
46	Other(specify) PHYSICIANS	S	6,000	10-3	46
47	DENTAL		5,225	10-3	47
48					48
49	TOTAL (lines 35 - 48)		$ 53,723		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$	10-3	50
51	Licensed Practical Nurses			10-3	51
52	Certified Nurse Assistants/Aides			10-3	52
53	TOTAL (lines 50 - 52)		$		53

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
NANCY GIVEN	ADMINISTRATOR	0	$ 102,918
	ASST ADMIN		0
	OTHER ADMIN		0
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 102,918

B. Administrative - Other

Description	Amount
BRIA HEALTH SERVICES INC	$ 922,500
TOTAL (agree to Schedule V, line 17, col. 3)	$ 922,500
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
SEE SCHEDULE ATTACHED		262,121
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 262,121

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 146,781
Unemployment Compensation Insurance	147,201
FICA Taxes	409,200
Employee Health Insurance	285,880
Employee Meals	8,322
Illinois Municipal Retirement Fund (IMRF)*	
EMPLOYEE BENEFITS - OTHER	25,343
EMPLOYEE PHYSICAL EXAMS	0
PENSION/PROFIT SHARING PLANS	0
CHICAGO HEAD TAX	0
INSURANCE - EXECUTIVE LIFE	2,108
INSURANCE - EXECUTIVE LIFE VI 21	(2,108)
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,022,727

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	$
Advertising: Employee Recruitment	0
Health Care Worker Background Check	1,585
(Indicate # of checks performed)	
Patient Background Checks	0
TRUST/FRANCHISE/CONTRIB/ETC	15,930
MARKETING/ADV/PROMO	10,233
LICENSES/DUES/SUBSCRIPTIONS	27,042
MGMT CO ALLOC	13,228
TRUST/FRANCHISE/CONTRIB/ETC	(15,930)
Less: Public Relations Expense	(0)
Non-allowable advertising	(10,233)
Yellow page advertising	(0)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 41,855

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 RIVER OAKS # 0052043 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 RIVER OAKS # 0052043 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 $20,487**

(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. $ Line **10-2**

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

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

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

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES **X** NO If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **680,806**
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. $ **8,322** 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.