FOR BHF USE

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2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2015)

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: 0052035

Facility Name: BRIA OF FOREST EDGE

Address: 8001 S WESTERN AVE (Number) CHICAGO (City) 60620 (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 01/01/2015 to 12/31/2015 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 FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	218	Skilled (SNF)	218	79,570	1
2		Skilled Pediatric (SNF/PED)			2
3	110	Intermediate (ICF)	110	40,150	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	328	TOTALS	328	119,720	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	658	615	9,530	10,803	8
9	SNF/PED					9
10	ICF	87,533			87,533	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	88,191	615	9,530	98,336	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.14%

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 _____ and days of care provided 9,530

Medicare Intermediary NATIONAL GOVERNMENT SERVICE

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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		440	1,110,917	1,111,357	(82,125)	1,029,232	9,475	1,038,707			1
2	Food Purchase		4,786		4,786		4,786	(338)	4,448			2
3	Housekeeping		19,049	701,156	720,205		720,205		720,205			3
4	Laundry		20,565	347,830	368,395		368,395		368,395			4
5	Heat and Other Utilities			374,937	374,937		374,937	1,334	376,271			5
6	Maintenance	101,503	70,263	30,755	202,521		202,521	2,940	205,461			6
7	Other (specify):* SECURITY	278,091		38,951	317,042		317,042	313	317,355			7
8	**TOTAL General Services**	379,594	115,103	2,604,546	3,099,243	(82,125)	3,017,118	13,724	3,030,842			8
	B. Health Care and Programs											
9	Medical Director			15,825	15,825		15,825		15,825			9
10	Nursing and Medical Records	4,379,387	289,501	32,634	4,701,522		4,701,522	95,531	4,797,053			10
10a	Therapy			115,055	115,055		115,055		115,055			10a
11	Activities	208,126	4,926	366	213,418		213,418		213,418			11
12	Social Services	312,206	21,324	3,217	336,747		336,747		336,747			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	4,899,719	315,751	167,097	5,382,567		5,382,567	95,531	5,478,098			16
	C. General Administration											
17	Administrative	136,148		1,084,000	1,220,148		1,220,148	(1,065,132)	155,016			17
18	Directors Fees											18
19	Professional Services			201,698	201,698		201,698	75,624	277,322			19
20	Dues, Fees, Subscriptions & Promotions			111,453	111,453		111,453	(52,156)	59,297			20
21	Clerical & General Office Expenses	269,210	32,337	191,572	493,119		493,119	(110,430)	382,689			21
22	Employee Benefits & Payroll Taxes			920,612	920,612	82,125	1,002,737		1,002,737			22
23	Inservice Training & Education							1,476	1,476			23
24	Travel and Seminar			4,368	4,368		4,368	9,434	13,802			24
25	Other Admin. Staff Transportation			9,174	9,174		9,174	(1,802)	7,372			25
26	Insurance-Prop.Liab.Malpractice			320,069	320,069		320,069	51,291	371,360			26
27	Other (specify):*			195,800	195,800		195,800	(162,388)	33,412			27
28	**TOTAL General Administration**	405,358	32,337	3,038,746	3,476,441	82,125	3,558,566	(1,254,083)	2,304,483			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	5,684,671	463,191	5,810,389	11,958,251		11,958,251	(1,144,828)	10,813,423			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 FOREST EDGE **#0052035** **Report Period Beginning: 01/01/2015** **Ending: 12/31/2015**

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

LINE		SCHED REF		TOTAL
1	**DIETARY**			
	DIETITIAN CONSULTANT	XVIII B 35-2	0	
	REPAIRS & MAINTENANCE		0	
	DIETARY - SERVICE CONTRACTS		1,110,917	1,110,917
3	**HOUSEKEEPING**			
	CONTRACTED BUILDING MAINTENANCE		177,395	
	HOUSEKEEPING - SERVICE CONTRACT		523,761	701,156
4	**LAUNDRY**			
	EQUIPMENT REPAIRS & MAINTENANCE		1,350	
	CONTRACTED LAUNDRY SERVICES		346,480	347,830
5	**HEAT & OTHER UTILITIES**			
	GAS HEAT		100,243	
	ELECTRICITY		154,136	
	WATER		117,960	
	CABLE TV - LOBBY		2,598	
				374,937
6	**MAINTENANCE**			
	GROUNDS MAINTENANCE		5,703	
	PAINTING & DECORATING		0	
	BUILDING REPAIRS		0	
	MAINTENANCE TRAVEL		0	
	EQUIPMENT MAINTENANCE & REPAIR		6,344	
	ELEVATOR MAINTENANCE & REPAIR		0	
	OUTSIDE LABOR		0	
	EXTERMINATING SERVICE		0	
	FIRE SERVICE		18,708	
				30,755
7	**OTHER**			
	SCAVENGER		38,951	
	SECURITY SERVICE		0	

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	0	
	MEDICAL RECORDS CONSULTANT	XVIII B 37-2	0	
	PHARMACY CONSULTANT	XVIII B 39-2	25,584	
	UTILIZATION REVIEW FEES	XVIII B __-2	0	
	PHYSICIANS	XVIII B __-2	0	
	PSYCHIATRIC	XVIII B __-2	0	
	RN CONSULTANT	XVIII B 38-2	0	
	DENTAL		7,050	
				32,634
10a	**THERAPY**			
	PHYSICAL THERAPY SERVICES		0	
	SPEECH THERAPY SERVICES		17,537	
	OCCUPATIONAL THERAPY SERVICES		0	
	REHABILITATION CONSULTANT	XVIII B __-2	0	
	PHYSICAL THERAPY CONSULTANT	XVIII B 40-2	50,415	
	OCCUPATIONAL THERAPY CONSULTANT	XVIII B 41-2	34,918	
	RESPIRATORY THERAPY CONSULTANT	XVIII B 42-2	12,185	
	SPEECH THERAPY CONSULTANT	XVIII B 43-2	0	
				115,055
11	**ACTIVITIES**			
	CABLE TV - PATIENT ROOMS		0	
	ACTIVITY REHAB CONSULTANT	XVIII B 44-2	366	
				366
12	**SOCIAL SERVICES**			
	SOCIAL REHABILITATION SERVICES		3,217	
	SOCIAL REHABILITATION CONSULTANT	XVIII B 45-2	0	
	SOCIAL WORKER	XVIII B 45-2	0	

				38,951
9	**MEDICAL DIRECTOR**			
	MEDICAL DIRECTOR FEES	XVIII B 36-2	15,825	15,825

				3,217
13	**NURSE AIDE TRAINING**			
	NURSE AIDE TRAINING COSTS	XIII	0	0

Facility Name & ID Number BRIA OF FOREST EDGE **#0052035** **Report Period Beginning:** 01/01/2015 **Ending:** 12/31/2015

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

LINE		SCHED REF		TOTAL
14	**PROGRAM TRANSPORTATION**			
	PATIENT TRANSPORTATION		0	
				0
17	**ADMINISTRATIVE**			
	MANAGEMENT FEES	XIX B	1,084,000	1,084,000
	DIRECTORS FEES			
18	DIRECTORS FEES			0
19	**PROFESSIONAL SERVICES**			
	DATA PROCESSING	XIX C	24,738	
	ADMINISTRATIVE CONSULTANTS	XIX C	0	
	PROFESSIONAL FEES	XIX C	104,605	
	SOFTWARE MAINTENANCE		72,355	201,698
20	**FEES,SUBSCRIPTIONS,PROMOTIONS**			
	ENTERTAINMENT & MARKETING	VI 19 XIX F	0	
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	45,910	
	EMPLOYEE WANT ADS	XIX F	12,537	
	CONTRIBUTIONS	VI 20 XIX F	0	
	DUES & SUBSCRIPTIONS	XIX F	30,091	
	LICENSES & PERMITS	XIX F	3,870	
	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	14,340	
	HEALTH CARE WORKER BACKGROUND CHEC	XIX F		
	PATIENT BACKGROUND CHECKS	XIX F	4,705	
				111,453
21	**CLERICAL & GENERAL OFFICE EXPENSES**			
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)		1,415	
	EQUIPMENT REPAIR & MAINTENANCE		0	
	OUTSIDE CLERICAL SERVICES		173,000	
	PENALTIES / OVERDRAFT CHARGES	VI 18	400	
	HOME OFFICE EXPENSE		0	
	THEFT & DAMAGE LOSS		0	
	TELEPHONE		14,878	

LINE		SCHED REF		TOTAL
22	**EMPLOYEE BENEFITS & PAYROLL TAXES**			
	FICA TAXES	XIX D	428,435	
	UNEMPLOYMENT COMPENSATION	XIX D	116,209	
	WORKERS COMPENSATION INSURANC	XIX D	150,505	
	HOSPITALIZATION INSURANCE	XIX D	209,641	
	EMPLOYEE BENEFITS - OTHER	XIX D	15,822	
	EMPLOYEE PHYSICAL EXAMS	XIX D	0	
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D	0	
	PENSION/PROFIT SHARING PLANS	XIX D	0	
	CHICAGO HEAD TAX	XIX D	0	
				920,612
23	**INSERVICE TRAINING & EDUCATION**			
	EDUCATION & SEMINARS		0	
				0
24	**TRAVEL & SEMINARS**			
	EDUCATION & SEMINARS	XIX G	4,368	
	TRAVEL	XIX G	0	
				4,368
25	**ADMIN. STAFF TRANSPORTATION**			
	TRANSPORTATION - STAFF		9,174	
				9,174
26	**INSURANCE - PROP. LIAB & MALPRACTICE**			
	GENERAL INSURANCE		320,069	
				320,069
27	**OTHER**			
	BAD DEBTS	VI 24	195,800	
				195,800

GRAND TOTAL COLUMN 3 OTHER **5,810,389**

MESSENGER SERVICE	1,879	
		191,572

BRIA OF FOREST EDGE
SCHEDULES
12/31/2015

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

TOTAL FOOD PURCHASE	
LESS SALES TAX	
NET FOOD	0
TOTAL PATIENT CENSUS	98,336
TIMES 3 MEALS PER DAY	3
TOTAL PATIENT MEALS	295,008
ADD # EMPLOYEE MEALS/DAY	75
TIMES # DAYS	365
TOTAL EMPLOYEE MEALS	27,375
PATIENT MEALS	295,008
ADD EMPLOYEE MEALS	27,375
TOTAL MEALS/YEAR	322,383
NET FOOD	0
DIVIDE TOTAL MEALS/YEAR	322,383
COST PER MEAL	3.00
TIMES EMPLOYEE MEALS	27,375
EMPLOYEE MEAL RECLASSIFICATION	**82,125**

BRIA OF FOREST EDGE
SCHEDULES
12/31/2015

LEGAL FEES
12/31/15

INVOICE DATE	FIRM NAME	AMOUNT	DESCRIPTION OF SERVICE
1/31/2015	STONE, MCGUIRE & SIEGEL	908.75	DEVELOP HIPAA AND CYBERSECURITY SAFEGUARDS
2/28/2015	STONE, MCGUIRE & SIEGEL	2,959.80	COMPLIANCE
2/28/2015	STONE, MCGUIRE & SIEGEL	1,243.75	COMPLIANCE
3/31/2015	STONE, MCGUIRE & SIEGEL	625.04	COMPLIANCE
4/30/2015	STONE, MCGUIRE & SIEGEL	896.25	COMPLIANCE
5/31/2015	STONE, MCGUIRE & SIEGEL	887.50	REVIEWED CENTERS FOR MEDICARE & MEDICAID MATERIALS.
6/30/2015	STONE, MCGUIRE & SIEGEL	638.75	RESEARCH AND REVIEWD OFFICE OF THE INSPECTOR GENERAL FRAUD ALERT
7/31/2015	STONE, MCGUIRE & SIEGEL	988.75	COMPLIANCE
8/31/2015	STONE, MCGUIRE & SIEGEL	615.00	DEVELOP HIPAA AND FCA TRAINING MATERIALS
9/30/2015	STONE, MCGUIRE & SIEGEL	983.75	COMPLIANCE
10/31/2015	STONE, MCGUIRE & SIEGEL	515.00	COMPLIANCE
11/30/2015	STONE, MCGUIRE & SIEGEL	427.50	AN ACTIVE SHOOTER IN THE HEALTHCARE FACILITY
12/31/2015	STONE, MCGUIRE & SIEGEL	2,705.55	COMPLIANCE
1/30/2015	MEYERS & FLOWERS	751.00	GUARDIANSHIP
5/20/2015	MEYERS & FLOWERS	3,734.33	GUARDIANSHIP
7/10/2015	MEYERS & FLOWERS	5,347.50	GUARDIANSHIP
7/28/2015	MEYERS & FLOWERS	394.00	GUARDIANSHIP
8/27/2015	MEYERS & FLOWERS	1,091.00	GUARDIANSHIP
9/29/2015	MEYERS & FLOWERS	5,125.92	GUARDIANSHIP
11/10/2015	MEYERS & FLOWERS	9,048.76	GUARDIANSHIP
12/22/2015	MEYERS & FLOWERS	2,555.00	GUARDIANSHIP
2/27/2015	GARY A WEINTRAUB	47.00	CERTIFICATE OF GOOD STANDING
2/1/2015	LANER & MUCHIN	4,485.00	2015 NLRB ELECTION
3/1/2015	LANER & MUCHIN	3,763.25	2015 NLRB ELECTION
4/1/2015	LANER & MUCHIN	225.00	UNION NEGOTIATIONS
11/20/2014	LANER & MUCHIN	2,047.50	UNION NEGOTIATIONS
4/20/2015	LANER & MUCHIN	805.00	2015 NLRB ELECTION

6/1/2015	LANER & MUCHIN	1,410.00	2015 SEIU NEGOTIATIONS
10/1/2015	LANER & MUCHIN	1,035.00	2015 SEIU NEGOTIATIONS
11/1/2015	LANER & MUCHIN	4,520.87	2015 SEIU NEGOTIATIONS
12/1/2015	LANER & MUCHIN	4,175.87	2015 SEIU NEGOTIATIONS
10/9/2014	LONNY BEN OGUS ATTORNEY AT LAW	500.00	RESEARCH RE RETURN OF WORKER FROM NIGERIA(EBOLA ISSUE)
8/31/2015	SRR STOUT RISIUS ROSS	5,500.00	PROFESSIONAL SERVICES RENDERED
		70,957.39	

Facility Name & ID Number BRIA OF FOREST EDGE #0052035 **Report Period Beginning:** 01/01/2015 **Ending:** 12/31/2015

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			60,800	60,800		60,800	755,741	816,541			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			82,925	82,925		82,925	661,506	744,431			32
33	Real Estate Taxes							492,520	492,520			33
34	Rent-Facility & Grounds			2,214,147	2,214,147		2,214,147	(2,214,147)				34
35	Rent-Equipment & Vehicles			52,396	52,396		52,396	1,771	54,167			35
36	Other (specify):*			26,400	26,400		26,400	61,780	88,180			36
37	**TOTAL Ownership**			2,436,668	2,436,668		2,436,668	(240,829)	2,195,839			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		173,513	886,657	1,060,170		1,060,170		1,060,170			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			718,141	718,141		718,141		718,141			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		173,513	1,604,798	1,778,311		1,778,311		1,778,311			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	5,684,671	636,704	9,851,855	16,173,230		16,173,230	(1,385,657)	14,787,573			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 FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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 Reference	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	(40,633)	30		9
10	Interest and Other Investment Income	(10,788)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(338)	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	(400)	21		18
19	Entertainment		20		19
20	Contributions	(14,340)	20		20
21	Owner or Key-Man Insurance		22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(195,800)	27		24
25	Fund Raising, Advertising and Promotional	(45,910)	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	(70,151)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (378,360)		$	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)	(1,007,297)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (1,007,297)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,385,657)		37

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

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

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

STATE OF ILLINOIS

BRIA OF FOREST EDGE

ID# **0052035**

Report Period Beginning: **01/01/2015**

Ending: **12/31/2015**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	MARKETING SALARY	$ (65,745)	21	1
2	BANK CHARGE	(1,415)	21	2
3	MARKETING TRAVEL	(2,991)	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**	(70,151)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 **Report Period Beginning:** 01/01/2015 **Ending:** 12/31/2015

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	9,475	0	0	0	0	0	0	0	0	9,475	1
2	Food Purchase	(338)	0	0	0	0	0	0	0	0	0	0	(338)	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	980	354	0	0	0	0	0	0	0	0	1,334	5
6	Maintenance	0	2,244	696	0	0	0	0	0	0	0	0	2,940	6
7	Other (specify):*	0	0	258	55	0	0	0	0	0	0	0	313	7
8	**TOTAL General Services**	(338)	3,224	10,783	55	0	0	0	0	0	0	0	13,724	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	95,531	0	0	0	0	0	0	0	0	95,531	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	95,531	0	0	0	0	0	0	0	0	95,531	16
	C. General Administration													
17	Administrative	0	0	(1,067,072)	1,940	0	0	0	0	0	0	0	(1,065,132)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	169	62,258	497	12,700	0	0	0	0	0	0	75,624	19
20	Fees, Subscriptions & Promotions	(60,250)	54	7,619	421	0	0	0	0	0	0	0	(52,156)	20
21	Clerical & General Office Expenses	(67,560)	177	(52,295)	9,248	0	0	0	0	0	0	0	(110,430)	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	1,476	0	0	0	0	0	0	0	0	1,476	23
24	Travel and Seminar	0	0	9,434	0	0	0	0	0	0	0	0	9,434	24
25	Other Admin. Staff Transportation	(2,991)	0	1,189	0	0	0	0	0	0	0	0	(1,802)	25
26	Insurance-Prop.Liab.Malpractice	0	255	947	0	50,089	0	0	0	0	0	0	51,291	26
27	Other (specify):*	(195,800)	0	31,636	1,776	0	0	0	0	0	0	0	(162,388)	27
28	**TOTAL General Administration**	(326,601)	655	(1,004,808)	13,882	62,789	0	0	0	0	0	0	(1,254,083)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(326,939)	3,879	(898,494)	13,937	62,789	0	0	0	0	0	0	(1,144,828)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 **Report Period Beginning:** 01/01/2015 **Ending:** 12/31/2015

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

	Capital Expense	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)	
	D. Ownership													
30	Depreciation	(40,633)	2,924	1,198	0	792,252	0	0	0	0	0	0	755,741	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(10,788)	1,321	282	0	670,691	0	0	0	0	0	0	661,506	32
33	Real Estate Taxes	0	5,157	1,102	0	486,261	0	0	0	0	0	0	492,520	33
34	Rent-Facility & Grounds	0	0	0	0	(2,214,147)	0	0	0	0	0	0	(2,214,147)	34
35	Rent-Equipment & Vehicles	0	272	1,173	326	0	0	0	0	0	0	0	1,771	35
36	Other (specify):*	0	(26,400)	3,699	0	84,481	0	0	0	0	0	0	61,780	36
37	**TOTAL Ownership**	(51,421)	(16,726)	7,454	326	(180,462)	0	0	0	0	0	0	(240,829)	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)**	(378,360)	(12,847)	(891,040)	14,263	(117,673)	0	0	0	0	0	0	(1,385,657)	45

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	$ 26,400	IME REALTY CORP.		$	$ (26,400)	1
2	V	5	UTILITIES				980	980	2
3	V	6	MAINTENANCE				2,244	2,244	3
4	V	19	ACCOUNTING FEES				169	169	4
5	V	20	LICENSES & PERMITS				54	54	5
6	V	21	OFFICE EXPENSE				177	177	6
7	V	26	INSURANCE				255	255	7
8	V	30	DEPRECIATION (SL)				2,924	2,924	8
9	V	32	INTEREST				1,321	1,321	9
10	V	33	RE TAX				5,157	5,157	10
11	V	35	STORAGE FEES				272	272	11
12	V								12
13	V								13
14	Total			$ 26,400			$ 13,553	$ * (12,847)	14

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

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	$ 1,084,000	BRIA HEALTH SERVICES		$	$ (1,084,000)	15
16	V	21	OUTSIDE CLERICAL	173,000				(173,000)	16
17	V	17	CFO SALARY-A.WEINFELD				16,928	16,928	17
18	V	10	SALARIES-MDS/NURSING				93,826	93,826	18
19	V	1	SALARIES-DIETARY				9,475	9,475	19
20	V	21	SALARIES- CLERICAL				97,352	97,352	20
21	V	19	ADMINISTRATIVE CONSULT				53,816	53,816	21
22	V	5	UTILITIES				354	354	22
23	V	6	MAINTENANCE				696	696	23
24	V	7	SCAVENGER				258	258	24
25	V	10	NURSING CONSULTANT				1,705	1,705	25
26	V	19	PROFESSIONAL FEES				8,442	8,442	26
27	V	20	WANT ADS/BACKGR CKS				7,619	7,619	27
28	V	21	OFFICE EXPENSE				23,353	23,353	28
29	V	23	SEMINARS				1,476	1,476	29
30	V	24	TRAVEL				9,434	9,434	30
31	V	25	STAFF TRANSPORTATION				1,189	1,189	31
32	V	26	INSURANCE				947	947	32
33	V	27	EMPLOYEE BENEFITS				31,636	31,636	33
34	V	30	DEPRECIATION				1,198	1,198	34
35	V	32	INTEREST				282	282	35
36	V	33	RE TAX				1,102	1,102	36
37	V	36	OFFICE RENT-HINSDALE MGMT				3,699	3,699	37
38	V	35	STORAGE FEES/AUTO LEASE				1,173	1,173	38
39	Total			$ 1,257,000			$ 365,960	$ * (891,040)	39

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

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	7	SCAVENGER	$	EKS MANAGEMENT CO		$ 55	$ 55	15
16	V	17	CFO SALARY-A. WEINFELD				1,940	1,940	16
17	V	19	PROFESSIONAL FEES				497	497	17
18	V	20	WANT ADS/BACKGR CKS				421	421	18
19	V	21	OFFICE EXPENCE				2,797	2,797	19
20	V	21	CLERICAL SALARIES				4,116	4,116	20
21	V	21	O/S CLERICAL SERVICES BRIA				819	819	21
22	V	21	O/S CLERICAL SERVICES A.R.M.				1,516	1,516	22
23	V	27	EMPLOYEE BENEFITS				1,776	1,776	23
24	V	35	EQUIPMENT RENT				326	326	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 14,263	$ * 14,263	39

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

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	$ 2,214,147	PRESIDENTIAL PAVILION LLC		$	$ (2,214,147)	15
16	V	34	RENT				1,719,647	1,719,647	16
17	V	30	DEPREC S.L -IMP				33,431	33,431	17
18	V								18
19	V								19
20	V	34	RENT	1,719,647	BEVERLY PAVILION LLC			(1,719,647)	20
21	V	19	PROFESSIONAL FEES				12,700	12,700	21
22	V	26	INSURANCE - PROPERTY				50,089	50,089	22
23	V	30	DEPR S.L BUILDING & IMP				681,264	681,264	23
24	V	30	DEPR S.L. - EQUIP & FURN				77,557	77,557	24
25	V	32	INTERST				670,691	670,691	25
26	V	33	REAL ESTATE TAXES				486,261	486,261	26
27	V	36	M.I.P. INSURANCE				84,481	84,481	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			$ 3,933,794			$ 3,816,121	$ * (117,673)	39

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

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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			BRIA OF CAHOKIA	COHOKIA	EKS MANAGEMENT	LINCOLNWOOD	HOME OFFICE	1
2	AVRUM WEINFELD	23.75						2
3			BRIA OF RIVER OAKS	BURNHAM	IME REALTY CORP	LINCOLNWOOD	MGMT CONSULT	3
4	DANIEL WEISS	23.75						4
5			BRIA OF BELLEVILLE	BELLEVILLE				5
6	NATAN WEISS	23.75						6
7			BRIA OF GENEVA	GENEVA	BRIA HEALTH		MANAGEMENT	7
8	FRED BERKOVITS	23.75			SERVICES, LLC	LINCOLNWOOD		8
9			BRIA OF WESTMONT	WESTMONT				9
10	DOV SEGAL	5			BEVERLY PAVILION		REAL ESTATE	10
11			BRIA OF CHICAGO HEIGHTS	SOUTH CHICAGO	LLC	LINCOLNWOOD		11
12				HEIGHTS				12
13								13
14			BRIA OF PALOS HEIGHTS	PALOS HILLS				14
15								15
16			LAKE PARK	WAUKEGAN				16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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				$		1
2	DOV SEGAL	Purchasing Consult	consulting	0.05	ATTACHED	10.625	12.94	salary	18,949	21-7	2
3	DOV SEGAL	Administrative Cons.	consulting					consult fee	15,917	19-7	3
4	FRED BERKOVITS	Administrative Cons.	consulting	23.75	SCHEDULE	45	52.94	fees	37,899	19-7	4
5											5
6											6
7	ALLOCATION FR EKS MANAGEMENT :										7
8											8
9	AVRUM WEINFELD- EKS MANAGEMENT-CFO		CFO	23.75	SEE	15	13.76	SALARY	1,940	17-7	9
10	AVRUM WEINFELD - BRIA - ADMIN		ADMINISTRATIVE		ATTACHED			SALARY	16,928	17-7	10
11	FLORA WEISS(ARM ENTER	O/S CONSULT	CLERICAL		SCHEDULE			consult fee	1,516	21-7	11
12											12
13								TOTAL	$ 93,149		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 FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 2/31/2015

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	INCOME	131,400	6	$ 4,880	$	26,400	$ 980	1
2	6	MAINTENANCE	INCOME	131,400	6	11,170		26,400	2,244	2
3	19	ACCOUNTING FEES	INCOME	131,400	6	839		26,400	169	3
4	20	LICENSES & PERMITS	INCOME	131,400	6	268		26,400	54	4
5	21	OFFICE EXPENSE	INCOME	131,400	6	879		26,400	177	5
6	26	INSURANCE	INCOME	131,400	6	1,270		26,400	255	6
7	30	DEPRECIATION (SL)	INCOME	131,400	6	14,553		26,400	2,924	7
8	32	INTEREST	INCOME	131,400	6	6,577		26,400	1,321	8
9	33	RE TAX	INCOME	131,400	6	25,670		26,400	5,157	9
10	35	STORAGE FEES	INCOME	131,400	6	1,353		26,400	272	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					$ 67,459	$		$ 13,553	25

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 2/31/2015

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	17	CFO SALARY-A.WEINFELD	CENSUS DAYS	518,943	9	$ 89,333	$ 89,333	98,336	$ 16,928	1
2	10	SALARIES-MDS/NURSING	CENSUS DAYS	518,943	9	495,144	495,144	98,336	93,826	2
3	1	SALARIES-DIETARY	CENSUS DAYS	518,943	9	50,000	50,000	98,336	9,475	3
4	21	SALARIES-PURCHASING D.SEGA	CENSUS DAYS	518,943	9	100,000	100,000	98,336	18,949	4
5	21	SALARIES-CLERICAL	CENSUS DAYS	518,943	9	413,753	413,753	98,336	78,403	5
6	19	ADM CONSULT-D.SEGAL	CENSUS DAYS	518,943	9	84,000		98,336	15,917	6
7	19	ADM CONSULT-F.BERKOVITS	CENSUS DAYS	518,943	9	200,000		98,336	37,899	7
8	5	UTILITIES	CENSUS DAYS	518,943	9	1,870		98,336	354	8
9	6	MAINTENANCE	CENSUS DAYS	518,943	9	3,674		98,336	696	9
10	7	SCAVENGER	CENSUS DAYS	518,943	9	1,364		98,336	258	10
11	10	NURSING CONSULTANT	CENSUS DAYS	518,943	9	9,000		98,336	1,705	11
12	19	PROFESSIONAL FEES	CENSUS DAYS	518,943	9	44,548		98,336	8,442	12
13	20	WANT ADS/BACKGR CKS	CENSUS DAYS	518,943	9	40,209		98,336	7,619	13
14	21	OFFICE EXPENSE	CENSUS DAYS	518,943	9	123,241		98,336	23,353	14
15	23	SEMINARS	CENSUS DAYS	518,943	9	7,787		98,336	1,476	15
16	24	TRAVEL	CENSUS DAYS	518,943	9	49,783		98,336	9,434	16
17	25	STAFF TRANSPORTATION	CENSUS DAYS	518,943	9	6,276		98,336	1,189	17
18	26	INSURANCE	CENSUS DAYS	518,943	9	4,999		98,336	947	18
19	27	EMPLOYEE BENEFITS	CENSUS DAYS	518,943	9	166,949		98,336	31,636	19
20	30	DEPRECIATION	CENSUS DAYS	518,943	9	6,324		98,336	1,198	20
21	32	INTEREST	CENSUS DAYS	518,943	9	1,490		98,336	282	21
22	33	RE TAX	CENSUS DAYS	518,943	9	5,814		98,336	1,102	22
23	36	OFFICE RENT-HINSDALE MGMT	CENSUS DAYS	518,943	9	19,520		98,336	3,699	23
24	35	STORAGE FEES/AUTO LEASE	CENSUS DAYS	518,943	9	6,189		98,336	1,173	24
25	TOTALS					$ 1,931,267	$ 1,148,230		$ 365,960	25

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 2/31/2015

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	7	SCAVENGER	CENSUS DAYS	291,898	4	$ 162	$	98,336	$ 55	1
2	17	CFO SALARY-A. WEINFELD	CENSUS DAYS	291,898	4	5,760	5,760	98,336	1,940	2
3	19	PROFESSIONAL FEES	CENSUS DAYS	291,898	4	1,474		98,336	497	3
4	20	WANT ADS/BACKGR CKS	CENSUS DAYS	291,898	4	1,250		98,336	421	4
5	21	OFFICE EXPENCE	CENSUS DAYS	291,898	4	8,304		98,336	2,797	5
6	21	CLERICAL SALARIES	CENSUS DAYS	291,898	4	12,219	12,219	98,336	4,116	6
7	21	O/S CLERICAL SERVICES BRIA	CENSUS DAYS	291,898	4	2,432		98,336	819	7
8	21	O/S CLERICAL SERVICES A.R.M.	CENSUS DAYS	291,898	4	4,500		98,336	1,516	8
9	27	EMPLOYEE BENEFITS	CENSUS DAYS	291,898	4	5,273		98,336	1,776	9
10	35	EQUIPMENT RENT	CENSUS DAYS	291,898	4	967		98,336	326	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					$ 42,341	$ 17,979		$ 14,263	25

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	HUD - CAMBRIDGE - BEVERLY		X	MORTGAGE	$79,003.00	6/01/12	$ 17,721,500	$ 16,768,380	05/01/43/	0.0395	$ 667,450	1
2	WEDGEWOOD		X	MORTGAGE	$15,000.00		1,525,600		12/01/15	0.0375	3,241	2
3	MEMBERS -BYB	X		WORKING CAPITAL	$5,000.00	11/12	250,000	94,977	8/17	0.0550	7,257	3
4	S.SEGAL	X		WORKING CAPITAL	$1,590.00	11/12	150,000	111,482	11/22	0.0500	5,933	4
5	B.WEINFELD	X		WORKING CAPITAL	$2,500.00	11/12	200,000	193,022	11/22	0.1409	27,400	5
	Working Capital											
6				INSURANCE POLICIES FIN							3,831	6
7				L.O.C.		11/20/12	2,502,808	1,950,000	11/15/16	0.0400	38,504	7
8	RELATED PARTY ALLOCATION										1,603	8
9	TOTAL Facility Related				$103,093.00		$ 22,349,908	$ 19,117,861			$ 755,219	9
	B. Non-Facility Related*											
10	IRS,IDR,ETC		X	LATE FEES								10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 22,349,908	$ 19,117,861			$ 755,219	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$ 84,481** **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 FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2014 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 467,429	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.)		$ 476,845	2
3. Under or (over) accrual (line 2 minus line 1).		$ 9,416	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 476,845	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.		$ 486,261	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2010	584,436	8
	2011	582,005	9
	2012	467,084	10
	2013	474,181	11
	2014	476,845	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 2014 TAX BILL.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2014	$	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.**

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME BRIA OF FOREST EDGE COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0052035

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 2014 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 2014.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	20-31-108-044-0000	NURSING HOME	$ 476,845.05	$ 476,845.05
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 476,845.05	$ 476,845.05

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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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 FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 92,056 B. General Construction Type: Exterior BRICK Frame _____ Number of Stories 7+BASEMENT

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. [ ] (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			2005	$ 1,500,000	1
2					2
3	TOTALS			$ 1,500,000	3

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	328		2005		$ 17,449,000	$ 634,509	27.5	$ 634,509	$	$ 6,847,410	4
5											5
6											6
7	BRIA ALLOC				17,014	349		349			7
8	IME ALLOC				75,472	2,818		2,818			8
	Improvement Type**										
9	AWNINGS			2001	10,500	382	27.5	382		5,396	9
10	FENCE			2001	2,100	140	15	140		1,978	10
11	ELEVATOR			2001	18,340	667	27.5	667		9,421	11
12	ALARM			2001	5,686	207	27.5	207		2,924	12
13	WINDOWS			2001	4,149	151	27.5	151		2,133	13
14	BOILER			2001	3,000	109	27.5	109		1,322	14
15	FURNISHINGWALLPAPER & BORDERS			2001	12,953		5			12,953	15
16	KITCHEN SINK & DRAIN			2001	2,525	92	27.5	92		1,299	16
17	DOORS			2001	15,100	549	27.5	549		7,744	17
18	ELEVATOR			2002	222,811	8,102	27.5	8,102		113,428	18
19	FENCE			2002	3,100	207	15	207		2,795	19
20	DOORS & LOCKS			2002	21,741	791	27.5	791		10,975	20
21	SHOWER ROOMS			2002	4,669	170	27.5	170		2,260	21
22	ALARM AND SPRINKLER			2002	11,881	432	27.5	432		5,741	22
23	EJECTOR & SEWEGE PUMP			2002	14,604	531	27.5	531		7,058	23
24	ROOF DRAIN			2002	3,100	113	27.5	113		1,530	24
25	FURNISHING - CARPETS AND DRAPERIES			2002	91,494		5			91,494	25
26	ELEVATIR			2003	110,562	4,020	27.5	4,020		51,423	26
27	PARKING LOT			2003	64,182	4,279	15	4,279		53,488	27
28	FIRE ALARM SYSTEM			2003	25,000	909	27.5	909		11,400	28
29	ROOF			2003	26,500	964	27.5	964		12,010	29
30	EXTERIOR WALL			2003	9,796	356	27.5	356		4,406	30
31	SINKS			2003	3,146	114	27.5	114		1,430	31
32	BUILT IN WARDROBE			2003	19,398	705	27.5	705		8,666	32
33	REBUILD A/C & HEATING RETURN FAN			2004	4,700	171	27.5	171		2,031	33
34	FIRE ALARM SYSTEM			2004	13,201	480	27.5	480		5,660	34
35	BUILT IN WARDROBE			2004	21,807	793	27.5	793		9,153	35
36	MASONRY REPAIRS			2004	61,620	2,241	27.5	2,241		25,305	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 FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	DOORS	2004	$ 2,995	$ 109	27.5	$ 109	$	$ 1,222	37
38	BOILER REPAIR	2004	5,650	206	27.5	206		2,274	38
39	HOT WATER HEATER	2004	5,756	209	27.5	209		2,735	39
40	FLOOR TILING	2004	5,326	194	27.5	194		2,142	40
41	REMODEL BATHROOM	2005	6,080	221	27.5	221		2,330	41
42	DOORS	2005	4,506	164	27.5	164		1,729	42
43	FLOOR TILING	2005	1,536	56	27.5	56		590	43
44	2 WATER BOILERS	2005	99,047	3,602	27.5	3,602		37,071	44
45	CONCRETE PATIO	2005	3,015	201	15	201		2,136	45
46	SHOWER	2006	3,040	111	27.5	111		1,059	46
47	DUCT WORK	2006	5,600	204	27.5	204		1,947	47
48	A/C COOLING TOWER	2006	13,161	479	27.5	479		4,091	48
49	FIRE ALARM - BEVERLY	2007	273,534	9,946	27.5	9,946		84,542	49
50	COOLING TOWERS - BEVERLY	2007	121,905	4,433	27.5	4,433		37,680	50
51	SHOWERS - BEVERLY	2007	12,160	442	27.5	442		3,757	51
52	AIR CLEANERS - BEVERLY	2007	10,851	395	27.5	395		3,357	52
53	CONCRETE WORK - BEVERLY	2007	5,100	185	27.5	185		1,665	53
54	SHOWERS - BEVERLY	2008	9,120	333	27.5	333		2,575	54
55	DOORS - BEVERLY	2008	4,520	164	27.5	164		1,305	55
56	BOLIER - BEVERLY	2008	5,295	193	27.5	193		1,439	56
57	FLOORS - BEVERLY	2008	6,260	228	27.5	228		1,663	57
58	ROOFING - BEVERLY	2008	3,800	138	27.5	138		995	58
59	EXTERIOR WALL - BEVERLY	2008	20,000	727	27.5	727		5,119	59
60	ROOFING - BEVERLY	2009	10,333	375	27.5	375		2,509	60
61	CAULK JOINTS - BEVERLY	2010	28,450	1,035	27.5	1,035		5,736	61
62	MECHANICAL ROOM - BEVERLY	2010	19,450	707	27.5	707		3,741	62
63	WELDING - BEVERLY	2010	3,587	130	27.5	130		666	63
64	ROOF - BEVERLY	2010	2,925	106	27.5	106		543	64
65	STEEL DOOR - BEVERLY	2011	1,275	46	27.5	46		220	65
66	CONTROLLE R- ANNUNCIATOR - BEVERLY	2011	6,649	242	27.5	242		1,160	66
67	CONCRETE - SIDEWALK - BEVERLY	2011	2,375	86	27.5	86		419	67
68	BACKFLOW REPAIR - BEVERLY	2011	4,550	165	27.5	165		694	68
69	ELECTRICAL - BEVERLY	2012	4,347	158	27.5	158		612	69
70	TOTAL (lines 4 thru 69)		$ 19,061,349	$ 691,341		$ 691,341	$	$ 7,532,556	70

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

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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		$ 19,061,349	$ 691,341		$ 691,341	$	$ 7,532,556	1
2	VINYL FENCE AND GATE	2012	7,400	269	27.5	269		975	2
3	SOUTH ROOF FLASHING - BEVERLY	2012	4,350	158	27.5	158		560	3
4	KITCHEN IMPROVEMENT - BEVERLY	2012	2,640	96	27.5	96		332	4
5	SIDEWALK - BEVERLY	2012	2,150	78	27.5	78		270	5
6	NORTH ROOF FLASHING - BEVERLY	2012	1,950	71	27.5	71		246	6
7	SPRINKLER MODIFICATIONS	2012	17,530	637	27.5	637		2,044	7
8	FIRE DAMPERS, CEILING, ELECTRICAL WORK - BEVERLY	2012	49,679	1,807	27.5	1,807		5,797	8
9	COMPLETE REBUILD OF CHILLER - BEVERLY	2013	42,700	1,553	27.5	1,553		4,465	9
10	WIRING FOR SATELLITE - BEVERLY	2013	13,325	485	27.5	485		1,314	10
11	FIRE SPRINKLERS - BEVERLY	2013	16,686	607	27.5	607		1,593	11
12	BOILER REBUILD - BEVERLY	2013	8,550	311	27.5	311		765	12
13	INSTALL DOOR PACKAGE ON 3 ELEVATORS - BEVERLY	2013	36,000	1,309	27.5	1,309		2,891	13
14	WALK IN FREEZER NEW CONDENSING UNIT - BEVERLY	2013	7,307	266	27.5	266		587	14
15									15
16	COMM AWNING WITH NAME	2013	9,200	805	7	1,314	509	3,942	16
17									17
18									18
19	REPLACE ELEVATOR ENCODER & MACHINE BEARINGS	2014	18,060	657	27.5	657		1,122	19
20									20
21	1ST FLOOR DAY RM - GLASS WALLS , DOORS & GUARDS	2014	9,998	364	27.5	364		622	21
22	1ST FLOOR - REMOVE VCT AND INSTALL CARPET TILE	2014	20,810	757	27.5	757		1,293	22
23	LOBBY - REMOVE WALL AND INSTALL NEW GLASS								23
24	WALL , DOORS AND ACOUSTICAL CEILING	2014	87,162	3,170	27.5	3,170		5,415	24
25	1ST FLR VESTIBULE,RECEPTION SECURITY STATION								25
26	AND CORRIDOR - PAINT ,WALL COVERING & SIGNAGE	2014	21,335	776	27.5	776		1,326	26
27	1ST FLR VESTIBULE,RECEPTION SECURITY STATION								27
28	AND CORRIDOR - MILL WORK,ELCTRICAL	2014	10,083	367	27.5	367		627	28
29	ELEVATOR - WALLCOVERING AND NEW CEILING	2014	24,569	893	27.5	893		1,526	29
30	REFRESHMENT STAND	2014	2,500	91	27.5	91		155	30
31	GUEST BATHRMS & SMOKING PATIO - DOORS & FRAME	2014	8,657	315	27.5	315		538	31
32	2ND FLOOR - REBUILD 2 TUB ROOMS	2014	30,531	1,110	27.5	1,110		1,804	32
33									33
34	TOTAL (lines 1 thru 33)		$ 19,514,521	$ 708,293		$ 708,802	$ 509	$ 7,572,765	34

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

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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		$ 19,514,521	$ 708,293		$ 708,802	$ 509	$ 7,572,765	1
2	SMOKING PATIO - REMOVE OLD FLR AND WALL AND								2
3	INSTALL NEW FLOOR AND WALLS	2014	5,037	183	27.5	183		313	3
4	NURSES STATION - NURSES STATION , ELECTRICAL ,								4
5	BUILT IN CABINETS AND COUNTER TOPS	2014	27,118	986	27.5	986		1,684	5
6	2ND FLOOR CORRIDOR & GREAT ROOM - NEW								6
7	ACOUSTICAL CEILING & LIGHTING	2014	26,708	971	27.5	971		1,659	7
8	2ND FLOOR GREAT ROOM - REMOVE OLD GLASS WALL								8
9	INSTALL NEW STUD WALL	2014	5,700	207	27.5	207		354	9
10	2ND FLOOR CORRIDOR & GREAT ROOM - WALL								10
11	COVERINGS	2014	25,444	925	27.5	925		1,580	11
12	2ND FLOOR - VCT AND COVE BASE REMOVAL AND								12
13	OF NEW FLOORING AND CHAIR RAILS	2014	45,077	1,639	27.5	1,639		2,800	13
14	3RD FLOOR - DEMOLISH & REBUILD THE SHOWER	2014	16,540	601	27.5	601		927	14
15	AREAS IN BOTH 3RD FLOOR TUB RMS.REBUILD								15
16	INCLUDES TILES, PLUMBING FIXTURES, AND TRIMS								16
17	ALL WINDOWS OF BUILDING TO BE RECAULKED	2014	30,880	1,123	27.5	1,123		1,451	17
18	FIRE SPRINKLERS - ELEVATOR AND SECOND FLOOR	2014	8,600	313	27.5	313		378	18
19	18 SMOKE DETECT ELEVATOR & VARIOUS LOCATION	2014	3,191	116	27.5	116		150	19
20	CONCRETE PILLARS	2014	6,800	247	27.5	247		298	20
21	INSTALL 2 DAMPERS ON THE MAIN AIR SUPPLY AND	2014	5,480	199	27.5	199		240	21
22	RETURN DUCTS								22
23	INSTALL NEW BOILER SECTIONS	2014	11,724	426	27.5	426		479	23
24	4 TH FLOOR TUB ROOM REMOVE OLD FLOOR AND	2014	4,430	161	27.5	161		208	24
25	DRAIN INSTALL NEW								25
26	AWNING	2014	6,520	237	27.5	237		346	26
27									27
28	1ST FLOOR THERAPY ROOM								28
29	REMOVAL OF EXISTING COVE BASE & VCT	2015	13,694	394	27.5	394		394	29
30	PREP & INSTALL OF NEW VINYL & CARPET								30
31	FLOORING & COVE BASE								31
32	FRAME NEW WALLS FOR VESTIBULE , STORAGE,	2015	10,992	316	27.5	316		316	32
33	AND WORK STATION, PROVIDE SEPARATE								33
34	TOTAL (lines 1 thru 33)		$ 19,768,456	$ 717,337		$ 717,846	$ 509	$ 7,586,342	34

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

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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		$ 19,768,456	$ 717,337		$ 717,846	$ 509	$ 7,586,342	1
2	SWITCHING FOR VESTIBULE LIGHTING AND								2
3	6 NEW OUTLETS AND INSTALL DRYWALL ,								3
4	TAPE JOINTS, SMOOTH AND PRIME READY FOR								4
5	FINISHES								5
6	FURNISH & INSTALL NEW CEILING & LIGHTING	2015	15,140	436	27.5	436		436	6
7	CEILING TO BE 2X2 FIRE RATED LIGHTING TO BE								7
8	DIRECT INDIRECT RECESSED LIGHTING								8
9	PREP WALLS , INSTALL WALLCOVERING & PAINT	2015	4,569	2,611	7	326	(2,285)	326	9
10	MIRROR WALL 16'11"W X 8'H WITH	2015	2,640	76	27.5	76		76	10
11	CRACK ISOLATION MEMBRANE								11
12	CUSTOM CHARTING STATION WITH 4 LOCKING	2015	9,780	282	27.5	282		282	12
13	UPPER CABINETS , 3 PEDESTALS 2 LATERAL FILES								13
14	LAMINATED TOP WITH GRANITE TRANS TOP								14
15	FREIGHT & TAX FOR THERAPY ROOM PROJECT	2015	5,330	153	27.5	153		153	15
16	BUILD WALL WITH DOOR OPENING FOR NEW	2015	4,270	123	27.5	123		123	16
17	THERAPY RM , INSTALL NEW DRY WALL, TAPE								17
18	JOINTS , SAND SMOOTH & PRIME, INSTALL PAIR								18
19	OF DOUBLE DOORS								19
20	WINDOW TREATMENTS -CORNICE ROLLER SHADE	2015	6,354	3,631	7	454	(3,177)	454	20
21	CUBICLE CURTAINS WITH SUSPENDED TRACK	2015	1,920	1,097	7	137	(960)	137	21
22	SIGNAGE ON ENTRY & THERAPY RECEPTION AREA	2015	6,796	3,884	7	485	(3,399)	485	22
23	SECURITY SYSTEM IN 2ND FLOOR TO 7TH FLOOR								23
24	STAIR WELL DOORS	2015	24,564	260	27.5	260		260	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)		$ 19,849,819	$ 729,890		$ 720,578	$ (9,312)	$ 7,589,074	34

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

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	$ 152,868	$ 22,803	$ 15,287	$ (7,516)	5 YRS	$ 25,517	71
72	Current Year Purchases	43,281	25,969	2,164	(23,805)	5 YRS	2,164	72
73	Fully Depreciated Assets							73
74	RELATED PARTY	775,564	78,512	78,512				74
75	TOTALS	$ 971,713	$ 127,284	$ 95,963	$ (31,321)		$ 27,681	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)	$ 22,321,532	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 857,174	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 816,541	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (40,633)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 7,616,755	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 FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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				2,214,147			4
5								5
6								6
7	TOTAL				$ 2,214,147 **			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.	/2016	$
13.	/2017	$
14.	/2018	$

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: $ 22,145 Description:
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	ADMINISTRATOR	BMW X3 DRIVE 281	$ 750.44	$ 9,005	17
18	OFFICE	AUDI 2012	985.00	985	18
19	FACILITY	FORD E150 CARGO VAN 2011	547.77	11,672	19
20	ADMINISTRATOR	NISSAN MURANO 2012	715.77	8,589	20
21	TOTAL		$ #######	$ 30,251	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 FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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 FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	$		$ 450,523	$		$ 450,523	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			17,209			17,209	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			395,325			395,325	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				168,392		168,392	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	inhalation therapy,radiology,lab., other Other (specify): Medical supplies					23,600	5,121		23,600 5,121	13
14	TOTAL			$		$ 886,657	$ 173,513		$ 1,060,170	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 FOREST EDGE **#** 0052035 **Report Period Beginning:** 01/01/2015 **Ending:** 12/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2015 **(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	$ 119,075	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (360,000))	4,668,231		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	194,886		6
7	Other Prepaid Expenses	11,957		7
8	Accounts Receivable (owners or related parties)	270,444		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 5,264,593	$	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	224,988		16
17	Accumulated Depreciation (book methods)	(163,045)		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 Presidential	667,684		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 729,627	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,994,220	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,258,371	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,950,000		29
30	Accrued Salaries Payable	79,275		30
31	Accrued Taxes Payable (excluding real estate taxes)	22,428		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		394,916		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 3,704,990	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			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)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,704,990	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 2,289,230	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,994,220	$	48

***(See instructions.)**

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,650,559	1	
2	Restatements (describe):		2	
3			3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,650,559	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	1,630,671	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	(1,992,000)	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe) OUT OF PERIOD EXPENSES		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (361,329)	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)**	$ 2,289,230	24	*

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

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	$ 17,668,943	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 17,668,943	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	140,239	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 140,239	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***	10,788	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 10,788	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)**	$ 17,819,970	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	3,099,243	31
32	Health Care	5,382,567	32
33	General Administration	3,476,441	33
	B. Capital Expense		
34	Ownership	2,436,668	34
	C. Ancillary Expense		
35	Special Cost Centers	1,060,170	35
36	Provider Participation Fee	718,141	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 16,173,230	40
41	**Income before Income Taxes (line 30 minus line 40)****	1,646,740	41
42	**Income Taxes**	(16,069)	42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 1,630,671	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 12,897,759	44
45	Private Pay - Net Inpatient Revenue	96,050	45
46	Medicare - Net Inpatient Revenue	4,541,085	46
47	Other-(specify) HOSPICE/INSURANCE/ETC	83,939	47
48	Other-(specify) MANAGED CARE	50,110	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 17,668,943	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 FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	1,971	2,087	$ 112,802	$ 54.05	1
2	Assistant Director of Nursing	1,792	1,923	73,956	38.46	2
3	Registered Nurses	18,528	20,174	548,867	27.21	3
4	Licensed Practical Nurses	65,904	73,371	1,621,173	22.10	4
5	CNAs & Orderlies	152,323	161,591	1,697,248	10.50	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,744	1,852	29,631	16.00	9
10	Activity Assistants	15,753	17,024	178,495	10.48	10
11	Social Service Workers	21,532	22,971	312,206	13.59	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	6,270	6,983	101,503	14.54	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,038	2,092	136,148	65.08	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,278	17,200	269,210	15.65	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	3,944	4,073	47,961	11.78	31
32	Other Health Ca MDS, Nursing Cle	9,008	9,840	277,380	28.19	32
33	Other(specify) Security	26,414	27,653	278,091	10.06	33
34	TOTAL (lines 1 - 33)	343,499	368,834	$ 5,684,671 *	$ 15.41	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	$ 0	1-3	35
36	Medical Director	O	15,825	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	0	10-3	38
39	Pharmacist Consultant	H	25,584	10-3	39
40	Physical Therapy Consultant	L	50,415	10a-3	40
41	Occupational Therapy Consultant	Y	34,918	10a-3	41
42	Respiratory Therapy Consultant		12,185	10a-3	42
43	Speech Therapy Consultant	F	0	10a-3	43
44	Activity Consultant	E	366	11-3	44
45	Social Service Consultant	E	0	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 139,293		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 0	10-3	50
51	Licensed Practical Nurses		0	10-3	51
52	Certified Nurse Assistants/Aides		0	10-3	52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
BIRN,PHILIP	ADMINISTRATOR	0	$ 136,148
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 136,148

B. Administrative - Other

Description		Amount
BRIA HEALTHCARE SERVICES	MANAGEMENT FEE	$ 1,084,000
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)		$ 1,084,000

C. Professional Services

Vendor/Payee	Type	Amount
SEE SCHEDULE ATTACHED		$
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 201,698

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 150,505
Unemployment Compensation Insurance	116,209
FICA Taxes	428,435
Employee Health Insurance	209,641
Employee Meals	82,125
Illinois Municipal Retirement Fund (IMRF)*	
EMPLOYEE BENEFITS - OTHER	15,822
EMPLOYEE PHYSICAL EXAMS	0
PENSION/PROFIT SHARING PLANS	0
INSURANCE - EXECUTIVE LIFE	0
INSURANCE - EXECUTIVE LIFE VI 21	0
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,002,737

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

Description	Line #	Amount
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	12,537
Health Care Worker Background Check	0
(Indicate # of checks performed)	
Patient Background Checks 259	4,705
TRUST/FRANCHISE/CONTRIB/ETC	14,340
MARKETING/ADV/PROMO	45,910
LICENSES/DUES/SUBSCRIPTIONS	33,961
MGMT CO ALLOC	8,094
TRUST/FRANCHISE/CONTRIB/ETC	(14,340)
Less: Public Relations Expense	(0)
Non-allowable advertising	(45,910)
Yellow page advertising	(0)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 59,297

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	0
Seminar Expense	
	4,368
RELATED PARTY	9,434
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 13,802

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number BRIA OF FOREST EDGE # 0052035 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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 FOREST EDGE **#** 0052035 **Report Period Beginning:** 01/01/2015 **Ending:** 12/31/2015

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 $19,116**

(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 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. $ **718,141**
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. $ **82,125** 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 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.