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: 0051540

Facility Name: BRIA OF GENEVA

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

County: KANE

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

HFS ID Number:

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

Type of Ownership:

	VOLUNTARY,NON-PROFIT	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) MEMBER

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 GENEVA # 0051540 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	107	Skilled (SNF)	107	39,055	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	107	TOTALS	107	39,055	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			3,494	3,494	8
9	SNF/PED					9
10	ICF	26,044	2,433	1,293	29,770	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	26,044	2,433	4,787	33,264	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.17%

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 07/01/01

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 07/01/01 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 107 and days of care provided 3,494

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 GENEVA # 0051540 **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		5,900	510,256	516,156		516,156	3,205	519,361			1
2	Food Purchase		6,276		6,276		6,276	(213)	6,063			2
3	Housekeeping		5,910	236,271	242,181		242,181		242,181			3
4	Laundry		1,275	143,070	144,345		144,345		144,345			4
5	Heat and Other Utilities			105,410	105,410		105,410	120	105,530			5
6	Maintenance	42,798	68,363	33,632	144,793		144,793	236	145,029			6
7	Other (specify):*			20,599	20,599		20,599	87	20,686			7
8	**TOTAL General Services**	42,798	87,724	1,049,238	1,179,760		1,179,760	3,435	1,183,195			8
	B. Health Care and Programs											
9	Medical Director			27,190	27,190		27,190		27,190			9
10	Nursing and Medical Records	2,172,101	200,407	7,655	2,380,163		2,380,163	32,315	2,412,478			10
10a	Therapy			50,795	50,795		50,795		50,795			10a
11	Activities	107,999	5,494	3,519	117,012		117,012		117,012			11
12	Social Services	46,470	862	3,051	50,383		50,383		50,383			12
13	CNA Training											13
14	Program Transportation			1,130	1,130		1,130		1,130			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,326,570	206,763	93,340	2,626,673		2,626,673	32,315	2,658,988			16
	C. General Administration											
17	Administrative	103,143		411,927	515,070		515,070	(406,201)	108,869			17
18	Directors Fees											18
19	Professional Services			238,165	238,165		238,165	(159,917)	78,248			19
20	Dues, Fees, Subscriptions & Promotions			106,518	106,518		106,518	(52,333)	54,185			20
21	Clerical & General Office Expenses	231,730	26,031	108,074	365,835		365,835	(68,094)	297,741			21
22	Employee Benefits & Payroll Taxes			379,713	379,713		379,713		379,713			22
23	Inservice Training & Education			1,923	1,923		1,923	499	2,422			23
24	Travel and Seminar							3,191	3,191			24
25	Other Admin. Staff Transportation			5,782	5,782		5,782	364	6,146			25
26	Insurance-Prop.Liab.Malpractice			106,417	106,417		106,417	320	106,737			26
27	Other (specify):*			130,021	130,021		130,021	(119,320)	10,701			27
28	**TOTAL General Administration**	334,873	26,031	1,488,540	1,849,444		1,849,444	(801,491)	1,047,953			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,704,241	320,518	2,631,118	5,655,877		5,655,877	(765,741)	4,890,136			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 GENEVA **#0051540** **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		1,353	
	DIETARY - SERVICE CONTRACTS		508,903	510,256
3	**HOUSEKEEPING**			
	HOUSEKEEPING SERVICE CONTRACT		236,271	
				236,271
4	**LAUNDRY**			
	EQUIPMENT REPAIRS & MAINTENANCE		902	
	CONTRACTED LAUNDRY SERVICES		142,168	143,070
5	**HEAT & OTHER UTILITIES**			
	GAS HEAT		19,121	
	ELECTRICITY		57,828	
	WATER		24,347	
	CABLE TV - LOBBY		4,114	
				105,410
6	**MAINTENANCE**			
	GROUNDS MAINTENANCE		14,406	
	PAINTING & DECORATING		0	
	BUILDING REPAIRS		0	
	MAINTENANCE TRAVEL		0	
	EQUIPMENT MAINTENANCE & REPAIR		0	
	ELEVATOR MAINTENANCE & REPAIR		0	
	OUTSIDE LABOR		0	
	EXTERMINATING SERVICE		0	
	FIRE SERVICE		19,226	
				33,632
7	**OTHER**			
	SCAVENGER & EXTERMINATING SERVICES		20,599	
	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	1,395	
	PHARMACY CONSULTANT	XVIII B 39-2	6,260	
	UTILIZATION REVIEW FEES	XVIII B __-2	0	
	PHYSICIANS	XVIII B __-2	0	
	PSYCHIATRIC	XVIII B __-2	0	
	RN CONSULTANT	XVIII B 38-2	0	
				7,655
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	25,500	
	OCCUPATIONAL THERAPY CONSULTANT	XVIII B 41-2	18,974	
	RESPIRATORY THERAPY CONSULTANT	XVIII B 42-2	1,196	
	SPEECH THERAPY CONSULTANT	XVIII B 43-2	5,125	
				50,795
11	**ACTIVITIES**			
	CABLE TV - PATIENT ROOMS		0	
	ACTIVITY REHAB CONSULTANT	XVIII B 44-2	3,519	
				3,519
12	**SOCIAL SERVICES**			
	SOCIAL REHABILITATION SERVICES		0	
	SOCIAL REHABILITATION CONSULTANT	XVIII B 45-2	3,051	
	SOCIAL WORKER	XVIII B 45-2	0	

				20,599
9	**MEDICAL DIRECTOR**			
	MEDICAL DIRECTOR FEES	XVIII B 36-2	27,190	27,190

				3,051
13	**NURSE AIDE TRAINING**			
	NURSE AIDE TRAINING COSTS	XIII	0	0

Facility Name & ID Number BRIA OF GENEVA **#0051540** **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		1,130	
				1,130
17	**ADMINISTRATIVE**			
	MANAGEMENT FEES	XIX B	411,927	411,927
	DIRECTORS FEES			
18	DIRECTORS FEES			0
19	**PROFESSIONAL SERVICES**			
	DATA PROCESSING	XIX C	7,133	
	ADMINISTRATIVE CONSULTANTS	XIX C	0	
	PROFESSIONAL FEES	XIX C	48,032	
	BOOKKEEPING/ADMINISTRATIVE SERVICES		183,000	238,165
20	**FEES,SUBSCRIPTIONS,PROMOTIONS**			
	ENTERTAINMENT & MARKETING	VI 19 XIX F	0	
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	48,019	
	EMPLOYEE WANT ADS	XIX F	28,558	
	CONTRIBUTIONS	VI 20 XIX F	0	
	DUES & SUBSCRIPTIONS	XIX F	16,743	
	LICENSES & PERMITS	XIX F	4,212	
	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	6,891	
	HEALTH CARE WORKER BACKGROUND CHEC	XIX F		
	PATIENT BACKGROUND CHECKS	XIX F	2,095	
				106,518
21	**CLERICAL & GENERAL OFFICE EXPENSES**			
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)		9,072	
	EQUIPMENT REPAIR & MAINTENANCE		57,862	
	OUTSIDE CLERICAL SERVICES		0	
	PENALTIES / OVERDRAFT CHARGES	VI 18	9,653	
	HOME OFFICE EXPENSE		0	
	THEFT & DAMAGE LOSS		0	
	TELEPHONE		28,861	

LINE		SCHED REF		TOTAL
22	**EMPLOYEE BENEFITS & PAYROLL TAXES**			
	FICA TAXES	XIX D	206,504	
	UNEMPLOYMENT COMPENSATION	XIX D	49,311	
	WORKERS COMPENSATION INSURANC	XIX D	85,583	
	HOSPITALIZATION INSURANCE	XIX D	18,919	
	EMPLOYEE BENEFITS - OTHER	XIX D	19,396	
	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	
				379,713
23	**INSERVICE TRAINING & EDUCATION**			
	EDUCATION & SEMINARS		1,923	
				1,923
24	**TRAVEL & SEMINARS**			
	EDUCATION & SEMINARS	XIX G	0	
	TRAVEL	XIX G	0	
				0
25	**ADMIN. STAFF TRANSPORTATION**			
	TRANSPORTATION - STAFF		5,782	
				5,782
26	**INSURANCE - PROP. LIAB & MALPRACTICE**			
	GENERAL INSURANCE		106,417	
				106,417
27	**OTHER**			
	BAD DEBTS	VI 24	130,021	
				130,021

GRAND TOTAL COLUMN 3 OTHER **2,631,118**

MESSENGER SERVICE	2,626	
		108,074

BRIA OF GENEVA
SCHEDULES
12/31/2015

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

TOTAL FOOD PURCHASE	6,276
LESS SALES TAX	(213)
NET FOOD	6,063
TOTAL PATIENT CENSUS	33,264
TIMES 3 MEALS PER DAY	3
TOTAL PATIENT MEALS	99,792
ADD # EMPLOYEE MEALS/DAY	
TIMES # DAYS	365
TOTAL EMPLOYEE MEALS	0
PATIENT MEALS	99,792
ADD EMPLOYEE MEALS	0
TOTAL MEALS/YEAR	99,792
NET FOOD	6,063
DIVIDE TOTAL MEALS/YEAR	99,792
COST PER MEAL	0.06
TIMES EMPLOYEE MEALS	0
EMPLOYEE MEAL RECLASSIFICATION	**0**

BRIA OF GENEVA
LEGAL INVOICES SCHEDULE
12/31/2015

INVOICE DATE	FIRM NAME	DESCRIPTION OF SERVICES	ALLOWABLE AMOUNT
+			
1/31/2015	STONE,MCGUIRE & SIEGEL	COMPLIANCE LEGAL	2,088
2/28/2015	STONE,MCGUIRE & SIEGEL	COMPLIANCE LEGAL	1,480
3/31/2015	STONE,MCGUIRE & SIEGEL	COMPLIANCE LEGAL	331
4/30/2015	STONE,MCGUIRE & SIEGEL	COMPLIANCE LEGAL	785
5/31/2015	STONE,MCGUIRE & SIEGEL	COMPLIANCE LEGAL	680
6/30/2015	STONE,MCGUIRE & SIEGEL	COMPLIANCE LEGAL	805
7/31/2015	STONE,MCGUIRE & SIEGEL	COMPLIANCE LEGAL	773
8/31/2015	STONE,MCGUIRE & SIEGEL	COMPLIANCE LEGAL	665
9/30/2015	STONE,MCGUIRE & SIEGEL	COMPLIANCE LEGAL	950
10/31/2015	STONE,MCGUIRE & SIEGEL	COMPLIANCE LEGAL	515
11/30/2015	STONE,MCGUIRE & SIEGEL	COMPLIANCE LEGAL	2,185
12/30/2015	STONE,MCGUIRE & SIEGEL	COMPLIANCE LEGAL	1,119
1/20/2015	LANER MUCHIN	GENERAL COUNSELING	115
2/20/2015	LANER MUCHIN	GENERAL COUNSELING	460
4/2/2015	GARY A. WEINTRAUB,P.C.	GENERAL COUNSELING	354
5/1/2015	GARY A. WEINTRAUB,P.C.	LOAN MODIFICATION	1,250
5/26/2015	SEYFARTH SHAW	LOAN MODIFICATION	2,380
2/24/2015	GUTNICKI LLP	GENERAL COUNSELING	927
4/20/2015	GUTNICKI LLP	GENERAL COUNSELING	304
7/11/2014	GUTNICKI LLP	LOAN MODIFICATION	562
TOTAL			**18,726**

Facility Name & ID Number BRIA OF GENEVA #0051540 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			92,042	92,042		92,042	234,543	326,585			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			11,959	11,959		11,959	453,552	465,511			32
33	Real Estate Taxes							121,457	121,457			33
34	Rent-Facility & Grounds			737,700	737,700		737,700	(737,700)				34
35	Rent-Equipment & Vehicles			12,514	12,514		12,514	397	12,911			35
36	Other (specify):*							1,251	1,251			36
37	**TOTAL Ownership**			854,215	854,215		854,215	73,500	927,715			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		199,488	684,609	884,097		884,097		884,097			39
40	Barber and Beauty Shops			10,161	10,161		10,161		10,161			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			236,006	236,006		236,006		236,006			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		199,488	930,776	1,130,264		1,130,264		1,130,264			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,704,241	520,006	4,416,109	7,640,356		7,640,356	(692,241)	6,948,115			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 GENEVA # 0051540 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	(19,152)	30		9
10	Interest and Other Investment Income	(4,060)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(213)	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	(9,653)	21		18
19	Entertainment		20		19
20	Contributions	(6,891)	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	(130,021)	27		24
25	Fund Raising, Advertising and Promotional	(48,019)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising		20		28
29	Other-Attach Schedule SEE PAGE 5A	(99,310)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (317,319)		$	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)	(374,922)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (374,922)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (692,241)		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

BRIA OF GENEVA

ID# 0051540

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	MARKETING SALARIES	$ (99,272)	21	1
2	MARKETING TRAVEL	(38)	25	2
3				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**	(99,310)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BRIA OF GENEVA # 0051540 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	3,205	0	0	0	0	0	0	0	0	3,205	1
2	Food Purchase	(213)	0	0	0	0	0	0	0	0	0	0	(213)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	120	0	0	0	0	0	0	0	0	120	5
6	Maintenance	0	0	236	0	0	0	0	0	0	0	0	236	6
7	Other (specify):*	0	0	87	0	0	0	0	0	0	0	0	87	7
8	**TOTAL General Services**	(213)	0	3,648	0	0	0	0	0	0	0	0	3,435	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	32,315	0	0	0	0	0	0	0	0	32,315	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	32,315	0	0	0	0	0	0	0	0	32,315	16
	C. General Administration													
17	Administrative	0	(411,927)	5,726	0	0	0	0	0	0	0	0	(406,201)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	(180,977)	21,060	0	0	0	0	0	0	0	0	(159,917)	19
20	Fees, Subscriptions & Promotions	(54,910)	0	2,577	0	0	0	0	0	0	0	0	(52,333)	20
21	Clerical & General Office Expenses	(108,925)	0	40,831	0	0	0	0	0	0	0	0	(68,094)	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	499	0	0	0	0	0	0	0	0	499	23
24	Travel and Seminar	0	0	3,191	0	0	0	0	0	0	0	0	3,191	24
25	Other Admin. Staff Transportation	(38)	0	402	0	0	0	0	0	0	0	0	364	25
26	Insurance-Prop.Liab.Malpractice	0	0	320	0	0	0	0	0	0	0	0	320	26
27	Other (specify):*	(130,021)	0	10,701	0	0	0	0	0	0	0	0	(119,320)	27
28	**TOTAL General Administration**	(293,894)	(592,904)	85,307	0	0	0	0	0	0	0	0	(801,491)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(294,107)	(592,904)	121,270	0	0	0	0	0	0	0	0	(765,741)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number BRIA OF GENEVA # 0051540 **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	(19,152)	253,290	405	0	0	0	0	0	0	0	0	234,543	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(4,060)	457,516	96	0	0	0	0	0	0	0	0	453,552	32
33	Real Estate Taxes	0	121,084	373	0	0	0	0	0	0	0	0	121,457	33
34	Rent-Facility & Grounds	0	(737,700)	0	0	0	0	0	0	0	0	0	(737,700)	34
35	Rent-Equipment & Vehicles	0	0	397	0	0	0	0	0	0	0	0	397	35
36	Other (specify):*	0	0	1,251	0	0	0	0	0	0	0	0	1,251	36
37	**TOTAL Ownership**	(23,212)	94,190	2,522	0	0	0	0	0	0	0	0	73,500	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)**	(317,319)	(498,714)	123,792	0	0	0	0	0	0	0	0	(692,241)	45

Facility Name & ID Number BRIA OF GENEVA # 0051540 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	34	RENT	$ 737,700	GENEVA STATE STREET, LLC		$	$ (737,700)	1
2	V	32	INTEREST				434,958	434,958	2
3	V	32	AMORT LOAN COST				22,558	22,558	3
4	V	33	REAL ESTATE TAXES				121,084	121,084	4
5	V	30	DEPRECIATION (SL)				253,290	253,290	5
6	V	19	PROFESSIONAL FEES				2,023	2,023	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V	17	MANAGEMENT FEES	411,927	BRIA HEALTH SERVICES, LLC			(411,927)	12
13	V	19	BKKPND/ADMIN SERVICES	183,000				(183,000)	13
14	Total			$ 1,332,627			$ 833,913	$ * (498,714)	14

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

Facility Name & ID Number BRIA OF GENEVA # 0051540 Report Period Beginning: 01/01/2015 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	CFO SALARY-A.WEINFELD	$	BRIA HEALTH SERVICES, LLC		$ 5,726	$ 5,726	15
16	V	10	SALARIES-MDS/NURSING				31,738	31,738	16
17	V	1	SALARIES-DIETARY				3,205	3,205	17
18	V	21	SALARIES-PURCHASING D.SEGAL				6,410	6,410	18
19	V	21	SALARIES-CLERICAL				26,521	26,521	19
20	V	19	ADM CONSULT-D.SEGAL				5,384	5,384	20
21	V	19	ADM CONSULT-F.BERKOVITS				12,820	12,820	21
22	V	5	UTILITIES				120	120	22
23	V	6	MAINTENANCE				236	236	23
24	V	7	SCAVENGER				87	87	24
25	V	10	NURSING CONSULTANT				577	577	25
26	V	19	PROFESSIONAL FEES				2,856	2,856	26
27	V	20	WANT ADS/BACKGR CKS				2,577	2,577	27
28	V	21	OFFICE EXPENSE				7,900	7,900	28
29	V	23	SEMINARS				499	499	29
30	V	24	TRAVEL				3,191	3,191	30
31	V	25	STAFF TRANSPORTATION				402	402	31
32	V	26	INSURANCE				320	320	32
33	V	27	EMPLOYEE BENEFITS				10,701	10,701	33
34	V	30	DEPRECIATION				405	405	34
35	V	32	INTEREST				96	96	35
36	V	33	RE TAX				373	373	36
37	V	36	OFFICE RENT-HINSDALE MGMT				1,251	1,251	37
38	V	35	STORAGE FEES/AUTO LEASE				397	397	38
39	Total			$			$ 123,792	$ * 123,792	39

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

Facility Name & ID Number BRIA OF GENEVA # 0051540 Report Period Beginning: 01/01/2015 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								1
2	DANIEL WEISS	33.3	BRIA OF BELLEVILLE	BELLEVILLE	WEISS MGMT	LINCOLNWOOD	MANAGEMENT/	2
3					GROUP, INC		CLERICAL	3
4	NATAN WEISS	33.4	BRIA OF PALOS HILLS	PALOS HILLS				4
5					BRIA HEALTH	LINCOLNWOOD	MANAGEMENT	5
6	AVRUM WEINFELD	33.3	BRIA OF CHICAGO HEIGHTS	SOUTH CHICAGO	SERVICES, LLC		SERVICES	6
7				HEIGHTS				7
8					GENEVA STATE	LINCOLNWOOD	REAL ESTATE	8
9			LAKE PARK CENTER	WAUKEGAN	STREET, LLC			9
10								10
11								11
12			BRIA OF WESTMONT	WESTMONT				12
13								13
14								14
15			BRIA OF FOREST EDGE	CHICAGO				15
16								16
17								17
18			BRIA OF RIVER OAKS	BURNHAM				18
19								19
20								20
21			BRIA OF CAHOKIA	CAHOKIA				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 GENEVA # 0051540 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	AVRUM WEINFELD	SHAREHOLDER	ADMINISTRATIV	33.30		15	13.76	SALARY	$ 5,726	17-7	1
2					SEE						2
3	NATAN WEISS	CFO	FINANCE/MGMT	33.40	ATTACHED	2	2.70				3
4					SCHEDULE						4
5	DANIEL WEISS	SHAREHOLDER	ADMINISTRATIV	33.30		10	11.11				5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 5,726		13

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

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

Facility Name & ID Number BRIA OF GENEVA # 0051540 Report Period Beginning: 01/01/2015 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	33,264	$ 5,726	1
2	10	SALARIES-MDS/NURSING	CENSUS DAYS	518,943	9	495,144	495,144	33,264	31,738	2
3	1	SALARIES-DIETARY	CENSUS DAYS	518,943	9	50,000	50,000	33,264	3,205	3
4	21	SALARIES-PURCHASING D.SEGA	CENSUS DAYS	518,943	9	100,000	100,000	33,264	6,410	4
5	21	SALARIES-CLERICAL	CENSUS DAYS	518,943	9	413,753	413,753	33,264	26,521	5
6	19	ADM CONSULT-D.SEGAL	CENSUS DAYS	518,943	9	84,000		33,264	5,384	6
7	19	ADM CONSULT-F.BERKOVITS	CENSUS DAYS	518,943	9	200,000		33,264	12,820	7
8	5	UTILITIES	CENSUS DAYS	518,943	9	1,870		33,264	120	8
9	6	MAINTENANCE	CENSUS DAYS	518,943	9	3,674		33,264	236	9
10	7	SCAVENGER	CENSUS DAYS	518,943	9	1,364		33,264	87	10
11	10	NURSING CONSULTANT	CENSUS DAYS	518,943	9	9,000		33,264	577	11
12	19	PROFESSIONAL FEES	CENSUS DAYS	518,943	9	44,548		33,264	2,856	12
13	20	WANT ADS/BACKGR CKS	CENSUS DAYS	518,943	9	40,209		33,264	2,577	13
14	21	OFFICE EXPENSE	CENSUS DAYS	518,943	9	123,241		33,264	7,900	14
15	23	SEMINARS	CENSUS DAYS	518,943	9	7,787		33,264	499	15
16	24	TRAVEL	CENSUS DAYS	518,943	9	49,783		33,264	3,191	16
17	25	STAFF TRANSPORTATION	CENSUS DAYS	518,943	9	6,276		33,264	402	17
18	26	INSURANCE	CENSUS DAYS	518,943	9	4,999		33,264	320	18
19	27	EMPLOYEE BENEFITS	CENSUS DAYS	518,943	9	166,949		33,264	10,701	19
20	30	DEPRECIATION	CENSUS DAYS	518,943	9	6,324		33,264	405	20
21	32	INTEREST	CENSUS DAYS	518,943	9	1,490		33,264	96	21
22	33	RE TAX	CENSUS DAYS	518,943	9	5,814		33,264	373	22
23	36	OFFICE RENT-HINSDALE MGMT	CENSUS DAYS	518,943	9	19,520		33,264	1,251	23
24	35	STORAGE FEES/AUTO LEASE	CENSUS DAYS	518,943	9	6,189		33,264	397	24
25	TOTALS					$ 1,931,267	$ 1,148,230		$ 123,792	25

Facility Name & ID Number BRIA OF GENEVA # 0051540 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	RELATED PARTY: GENEVA STATE STREET, LLC						$	$			$	1
2	THE PRIVATE BANK	X		MORTGAGE		04/30/13	7,800,000	7,800,000	04/30/18	5.5000	434,958	2
3	LOAN COST	X		AMORT OVER 5 YEARS			112,791	52,636			22,558	3
4												4
5												5
	Working Capital											
6	THE PRIVATE BANK	X		WORKING CAPITAL	DEMAND	08/01/11	150,000	300,000		PRIME+	11,959	6
7												7
8	RELATED PARTY ALLOCATION										96	8
9	TOTAL Facility Related						$ 8,062,791	$ 8,152,636			$ 469,571	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 8,062,791	$ 8,152,636			$ 469,571	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 GENEVA # 0051540 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.**	$	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.)		$ 121,084	2
3. Under or (over) accrual (line 2 minus line 1).		$ 121,084	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		$	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.		$ 121,084	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2010		8
2011	23,287	9
2012	73,263	10
2013	99,964	11
2014	121,084	12

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

THE PAYMENT ON LINE 2 APPLIES TO THE 2014 TAX BILL.

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 GENEVA COUNTY KANE

FACILITY IDPH LICENSE NUMBER 0051540

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.	12-02-429-009	NURSING HOME	$ 118,323.70	$ 118,323.70
2.	12-02-429-005	NURSING HOME	$ 2,759.82	$ 2,759.82
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 121,083.52	$ 121,083.52

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 GENEVA # 0051540 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity? [ ] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

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

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

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	NURSING HOME		2013	$ 700,000	1
2					2
3	TOTALS			$ 700,000	3

Facility Name & ID Number BRIA OF GENEVA # 0051540 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	107		2013		$ 6,117,660	$ 222,460	27.5	$ 222,460	$	$ 556,031	4
5	OFFICE		2013		135,450	3,473	39	3,473		10,222	5
6											6
7											7
8	RELATED PARTY ALLOCATION					118		118			8
	Improvement Type**										
9	REPLACE D/F SIGN INCLUDES NEW ROUND LOGO			2011	6,414	428	15	428		1,855	9
10	REPLACE THE 3 RTU'S			2011	11,900	433	27.5	433		1,786	10
11	INSTALL TRACO NX SERIES DOUBLE HUNG WINDOWS			2012	109,415	3,979	27.5	3,979		14,092	11
12	INSTALL 29 EACH SLEEVE UNITS			2012	34,000	1,236	27.5	1,236		4,275	12
13	NORTH/SOUTH, EAST/WEST RESIDENT ROOMS; FRONT			2012	209,990	7,636	27.5	7,636		25,772	13
14	WAITING AREA, NORTH/SOUTH CORRIDOR, NURSING										14
15	STATION, OFFICES, SALON, VESTIBULE, CONFERENCE										15
16	ROOM, GUEST BATHROOMS:FLOORING,HANDRAIL,										16
17	WALLCOVERING,DRYWALL,CERAMIC TILE										17
18	PAINTING WALLS , CEILINGS AND WINDOW FRAMES -			2012	29,527	4,039	5	4,039		23,467	18
19	LEVEL 1, HALLWAY, LEVEL 2, BATHROOMS,5 OFFICES										19
20	WINDOW TREATMENTS UPPER FLOOR ONLY			2012	29,696	4,062	5	4,062		23,602	20
21	INTERIOR SIGNAGE			2012	2,717	181	15	181		588	21
22	VESTIBULE, LOBBY, LOWER LEVEL RESIDENT ROOMS:										22
23	WALL BASE INSTALLATION, FLOORING			2013	54,274	1,974	27.5	1,974		5,017	23
24	INSTALL ELEVEN NEW 20 AMPERE CIRCUITS AND OUTLETS										24
25	FOR PTEC UNITS IN ROOM #S 302-3012			2013	11,000	400	27.5	400		1,150	25
26	FURNISH & INSTALLED (2) PEDESTRIAN ENTRY DOORS										26
27	AND FRAME			2013	9,400	342	27.5	342		898	27
28	NORTH AND SOUTH PARKING LOT:GRAIND & PATCH,										28
29	ASPHALTING,SEALCOATING, STRIPING,CRACK FILLING			2013	10,879	725	15	725		1,873	29
30	PAINTING OUTSIDE OF THE BUILDING: SOFFITS, WOODS,										30
31	DOORS,METAL FENCES AND COLLUMS.			2013	8,100	1,555	5	1,555		5,767	31
32	LOWER LEVEL CORRIDOR HANDRAIL, DOORS HANDRAIL			2013	25,489	927	27.5	927		2,356	32
33	THE BASEMENT: INSTALL NEW RAILINGS, BAMPERS,										33
34	CONERGUARDS, DOORS KICK PLATE			2013	15,043	547	27.5	547		1,390	34
35	LAUNDRY ROOM:BUILD NEW WALLS WITH NEW METAL										35
36	DOORS, NEW CERAMIC TILE			2013	2,500	91	27.5	91		224	36

*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

Facility Name & ID Number BRIA OF GENEVA # 0051540 Report Period Beginning: 01/01/2015 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	INSTALLED NEW MULE-HIDE TPO ROOF SYSTEM & NEW		$	$		$	$	$	37
38	JOHNS MANSVILLE MODIFIELD BITUMEN	2013	6,675	243	27.5	243		557	38
39	WIRE UP 22 ROOMS ON BASEMENT LEVEL	2013	4,950	180	27.5	180		383	39
40	PASSENGER ELEVATOR-REPLACE CONTROLLER; PROVIDE								40
41	NEW HOISTWAY WIRING, TANK, MOTOR, PUMP & VALVE	2014	59,400	2,160	27.5	2,160		4,230	41
42	LOWER LEVEL RESIDENT ROOMS, SOLARIUM, DINING								42
43	ROOM-WINDOW TREATMENTS	2014	18,771	6,007	5	6,007		9,761	43
44	REMODEL DINING ROOM IN BASEMENT-INSTALL NEW								44
45	CORNER GUARDS,OUTLETS, LIGHT FIXTURS,WALLCOVE-								45
46	RING, HANDRAILS, CELLING TILE	2014	62,892	2,287	27.5	2,287		4,098	46
47	INSTALL FIVE NEW 20 AMPERE CIRCUITS AND OUTLETS								47
48	FOR PTEC UNITS IN ROOM #201,203,205,207,204	2014	5,000	182	27.5	182		326	48
49	LOWER LEVEL DINING ROOM-WALLCOVERING,								49
50	FLOORING	2014	13,278	483	27.5	483		865	50
51	LOWER LEVEL SOLARIUM AND CORRIDOR-FLOORING	2014	6,621	241	27.5	241		372	51
52	REMODEL SHOWER ROOM IN BASEMONT-DRYWALL,								52
53	SOFFITS, COVER WITH PLASTIC 2 DOORS	2014	11,650	424	27.5	424		618	53
54	REINFORCE THE FIRE WALL ABOVE THE FIRE DOOR IN								54
55	THE NORTHWEST AND EAST SIDE OF THE BUILDING	2014	16,600	604	27.5	604		881	55
56									56
57									57
58									58
59	RELATED PARTY - GENEVA STATE STREET, LLC								59
60	1ST FLOOR CLOSETS-INSTALLED FLUSH BOLTS,								60
61	CLOSERS AND COORDINATORS	2015	6,811	114	27.5	114			61
62	WIRE UP 31 ROOMS ON BASEMENT LEVEL	2015	6,975	95	27.5	95			62
63	MAIN HALL 100, 2 WINGS & COMMON LOUNGE:								63
64	INSTALL LVT AND BASE PER LAYOUT PLAN	2015	45,588	345	27.5	345			64
65	ELEVATOR: REPLACED PANELS, INSTALL COFFERRED								65
66	CEILING, NEW HANDRAILS & BUMPER	2015	7,000	53	27.5	53			66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 7,095,665	$ 268,024		$ 268,024	$	$ 702,456	70

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

Facility Name & ID Number BRIA OF GENEVA # 0051540 Report Period Beginning: 01/01/2015 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	$ 223,933	$ 16,788	$ 28,294	$ 11,506	5-10	$ 92,602	71
72	Current Year Purchases	56,480	33,888	3,230	(30,658)	8-10	3,230	72
73	Fully Depreciated Assets							73
74	RELATED PARTY SL ALLOCATION		27,037	27,037				74
75	TOTALS	$ 280,413	$ 77,713	$ 58,561	$ (19,152)		$ 95,832	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)	$ 8,076,078	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 345,737	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 326,585	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (19,152)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 798,288	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 GENEVA # 0051540 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							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.		$
13.		$
14.		$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ X NO

16. Rental Amount for movable equipment: $ 12,090 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	ADMINISTRATIVE	2014 HONDA CRV	$ 424.39	$ 424	17
18					18
19					19
20					20
21	TOTAL		$ 424.39	$ 424	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 GENEVA # 0051540 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 GENEVA # 0051540 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	$		$ 278,763	$		$ 278,763	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			108,487			108,487	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			297,359			297,359	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				166,007		166,007	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): RADIOLOGY, LAB	39-2					14,860		14,860	12
13	MEDICAL SUPPLIES, RENTALS, Other (specify): I.V. THERAPY	39-2					18,621		18,621	13
14	TOTAL			$		$ 684,609	$ 199,488		$ 884,097	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 GENEVA **#** 0051540 **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	$ 97,082	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 360,000)	3,167,161		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	94,783		6
7	Other Prepaid Expenses	45,755		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,404,781	$	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	776,181		15
16	Equipment, at Historical Cost	280,413		16
17	Accumulated Depreciation (book methods)	(368,843)		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):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 687,751	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,092,532	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,798,760	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	369,443		29
30	Accrued Salaries Payable	36,580		30
31	Accrued Taxes Payable (excluding real estate taxes)	9,438		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)**	$ 2,214,221	$	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)**	$ 2,214,221	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,878,311	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,092,532	$	48

***(See instructions.)**

Facility Name & ID Number BRIA OF GENEVA # 0051540 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**	$ 1,284,626	1
2	Restatements (describe):		2
3	**ROUNDING**	5	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,284,631	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	593,680	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 593,680	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,878,311	24 *

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

Facility Name & ID Number BRIA OF GENEVA # 0051540 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	$ 8,229,852	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 8,229,852	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	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***	4,060	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 4,060	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	VENDING COMMISSIONS	124	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 124	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 8,234,036	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,179,760	31
32	Health Care	2,626,673	32
33	General Administration	1,849,444	33
	B. Capital Expense		
34	Ownership	854,215	34
	C. Ancillary Expense		
35	Special Cost Centers	894,258	35
36	Provider Participation Fee	236,006	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 7,640,356	40
41	**Income before Income Taxes (line 30 minus line 40)****	593,680	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 593,680	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 4,089,571	44
45	Private Pay - Net Inpatient Revenue	656,244	45
46	Medicare - Net Inpatient Revenue	2,271,670	46
47	Other-(specify) HOSPICE/INSURANCE/ETC	585,646	47
48	Other-(specify) MANAGED CARE	626,721	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 8,229,852	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 GENEVA # 0051540 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	1,504	1,528	$ 70,813	$ 46.34	1
2	Assistant Director of Nursing	2,000	2,080	69,860	33.59	2
3	Registered Nurses	17,083	17,767	521,751	29.37	3
4	Licensed Practical Nurses	13,285	13,735	357,945	26.06	4
5	CNAs & Orderlies	71,250	73,826	980,863	13.29	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	8,846	9,183	107,999	11.76	10
11	Social Service Workers	1,968	2,080	46,470	22.34	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	2,111	2,175	42,798	19.68	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,944	2,272	103,143	45.40	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,085	11,461	231,730	20.22	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,266	1,375	17,096	12.43	31
32	Other Health C: Care Plan coord	4,123	4,387	153,773	35.05	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	136,465	141,869	$ 2,704,241 *	$ 19.06	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	27,190	9-3	36
37	Medical Records Consultant	N	1,395	10-3	37
38	Nurse Consultant	T	0	10-3	38
39	Pharmacist Consultant	H	6,260	10-3	39
40	Physical Therapy Consultant	L	25,500	10a-3	40
41	Occupational Therapy Consultant	Y	18,974	10a-3	41
42	Respiratory Therapy Consultant		1,196	10a-3	42
43	Speech Therapy Consultant	F	5,125	10a-3	43
44	Activity Consultant	E	3,519	11-3	44
45	Social Service Consultant	E	3,051	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 92,210		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		N/A	10-3	51
52	Certified Nurse Assistants/Aides			10-3	52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number BRIA OF GENEVA # 0051540 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
HELEN SICAT	ADMINISTRATOR	0	$ 82,515
PATRICIA LONG	ADMINISTRATOR	0	20,628
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 103,143

B. Administrative - Other

Description	Amount
BRIA HEALTH SERVICES, LLC MANAGEMENT FEES	$ 411,927
TOTAL (agree to Schedule V, line 17, col. 3)	$ 411,927
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
ALPHA DATA SERVICES	DATA PROCESSING	$ 5,869
NATIONAL DATACARE	DATA PROCESSING	1,264
KBKB, LTD	ACCOUNTING FEE	17,700
RICHARD PEELO & ASSOCIAT	MEDICARE CONSULTANT	4,500
PERSONNEL PLANNERS	UC CONSULTANT	1,341
MICHIGAN PEER REVIEW	IDR REVIEW	5,765
BRIA HEALTH SERVICES	BOOKKEEPING/ADMIN	183,000
LEGAL FEES	SEE SCHEDULE	18,726
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 238,165

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 85,583
Unemployment Compensation Insurance	49,311
FICA Taxes	206,504
Employee Health Insurance	18,919
Employee Meals	0
Illinois Municipal Retirement Fund (IMRF)*	
EMPLOYEE BENEFITS - OTHER	19,396
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)	$ 379,713

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

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	28,558
Health Care Worker Background Check	0
(Indicate # of checks performed)	
Patient Background Checks 204	2,095
TRUST/FRANCHISE/CONTRIB/ETC	6,891
MARKETING/ADV/PROMO	48,019
LICENSES/DUES/SUBSCRIPTIONS	18,965
MGMT CO ALLOC	2,577
TRUST/FRANCHISE/CONTRIB/ETC	(6,891)
Less: Public Relations Expense	(0)
Non-allowable advertising	(48,019)
Yellow page advertising	(0)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 54,185

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
MGMT CO ALLOC	3,191
Seminar Expense	
	0
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,191

**See instructions.

Facility Name & ID Number BRIA OF GENEVA # 0051540 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							N/A						
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number BRIA OF GENEVA # 0051540 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **NO**

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **IL COUNCIL OF LONG TERM CARE $ 6,891**

(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. $ **34,197** Line **10-2**

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

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

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

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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **236,006**
This amount is to be recorded on line 42 of Schedule V.

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

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

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

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

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

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

(18) Have all costs which do not relate to the provision of long term care been adjusted out 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.