		FOR BHF USE				

LL1

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.

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

I. IDPH License ID Number: 0051136

Facility Name: BRIA OF PALOS HILLS

Address: 10426 SOUTH ROBERTS (Number) PALOS HILLS (City) 60465 (Zip Code)

County: COOK

Telephone Number: (708) 598-3460 Fax # (708) 598-0520

HFS ID Number:

Date of Initial License for Current Owners: 07/01/10

Type of Ownership:

VOLUNTARY,NON-PROFIT	PROPRIETARY	GOVERNMENTAL
[ ] 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 PALOS HILLS # 0051136 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	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	135	Skilled (SNF)	135	49,275	1
2		Skilled Pediatric (SNF/PED)			2
3	68	Intermediate (ICF)	68	24,820	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	203	TOTALS	203	74,095	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF			4,024	4,024	8
9	SNF/PED					9
10	ICF	39,081	2,356	228	41,665	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	39,081	2,356	4,252	45,689	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 61.66%

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 07/01/2010

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 07/01/2010 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 118 and days of care provided 4,024

Medicare Intermediary ADMINISTAR FEDERAL

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 PALOS HILLS # 0051136 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		1,308	736,312	737,620		737,620	4,402	742,022			1
2	Food Purchase		305		305		305	(117)	188			2
3	Housekeeping		12,064	293,126	305,190		305,190		305,190			3
4	Laundry		10,616	198,467	209,083		209,083		209,083			4
5	Heat and Other Utilities			113,997	113,997		113,997	165	114,162			5
6	Maintenance	124,487	61,331	30,977	216,795		216,795	323	217,118			6
7	Other (specify):*			26,579	26,579		26,579	120	26,699			7
8	**TOTAL General Services**	124,487	85,624	1,399,458	1,609,569		1,609,569	4,893	1,614,462			8
	B. Health Care and Programs											
9	Medical Director			31,500	31,500		31,500		31,500			9
10	Nursing and Medical Records	2,877,571	261,865	21,625	3,161,061		3,161,061	44,386	3,205,447			10
10a	Therapy			36,140	36,140		36,140		36,140			10a
11	Activities	125,840	1,801	3,350	130,991		130,991		130,991			11
12	Social Services	135,006	6,420	3,358	144,784		144,784		144,784			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	3,138,417	270,086	95,973	3,504,476		3,504,476	44,386	3,548,862			16
	C. General Administration											
17	Administrative	125,206			125,206		125,206	7,865	133,071			17
18	Directors Fees											18
19	Professional Services			272,857	272,857		272,857	(14,524)	258,333			19
20	Dues, Fees, Subscriptions & Promotions			110,851	110,851		110,851	(44,341)	66,510			20
21	Clerical & General Office Expenses	334,799	28,782	116,737	480,318		480,318	(5,966)	474,352			21
22	Employee Benefits & Payroll Taxes			637,276	637,276		637,276	(5,244)	632,032			22
23	Inservice Training & Education			8,462	8,462		8,462	686	9,148			23
24	Travel and Seminar							4,383	4,383			24
25	Other Admin. Staff Transportation			11,465	11,465		11,465	553	12,018			25
26	Insurance-Prop.Liab.Malpractice			273,734	273,734		273,734	440	274,174			26
27	Other (specify):*			563,235	563,235		563,235	(548,536)	14,699			27
28	**TOTAL General Administration**	460,005	28,782	1,994,617	2,483,404		2,483,404	(604,684)	1,878,720			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,722,909	384,492	3,490,048	7,597,449		7,597,449	(555,405)	7,042,044			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 PALOS HILLS** **#0051136** **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		818	
	CONTRACTED DIETARY SERVICES		735,494	736,312
3	**HOUSEKEEPING**			
	CONTRACTED HOUSEKEEPING SERVICES		293,126	
				293,126
4	**LAUNDRY**			
	EQUIPMENT REPAIRS & MAINTENANCE		0	
	CONTRACTED LAUNDRY SERVICES		198,467	198,467
5	**HEAT & OTHER UTILITIES**			
	GAS HEAT		28,814	
	ELECTRICITY		47,544	
	WATER		33,371	
	CABLE TV - LOBBY		4,268	
				113,997
6	**MAINTENANCE**			
	GROUNDS MAINTENANCE		13,994	
	PAINTING & DECORATING		0	
	BUILDING REPAIRS		0	
	MAINTENANCE TRAVEL		0	
	EQUIPMENT MAINTENANCE & REPAIR		951	
	ELEVATOR MAINTENANCE & REPAIR		0	
	OUTSIDE LABOR		0	
	EXTERMINATING SERVICE		0	
	FIRE SERVICE		16,032	
				30,977
7	**OTHER**			
	SCAVENGER & EXTERMINATING SERVICES		26,579	
	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	1,110	
	PHARMACY CONSULTANT	XVIII B 39-2	14,515	
	UTILIZATION REVIEW FEES	XVIII B __-2	0	
	PHYSICIANS	XVIII B __-2	0	
	PSYCHIATRIC	XVIII B __-2	6,000	
	RN CONSULTANT	XVIII B 38-2	0	
				21,625
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	18,437	
	OCCUPATIONAL THERAPY CONSULTANT	XVIII B 41-2	10,496	
	RESPIRATORY THERAPY CONSULTANT	XVIII B 42-2	3,843	
	SPEECH THERAPY CONSULTANT	XVIII B 43-2	3,364	
				36,140
11	**ACTIVITIES**			
	CABLE TV - PATIENT ROOMS		0	
	ACTIVITY REHAB CONSULTANT	XVIII B 44-2	3,350	
				3,350
12	**SOCIAL SERVICES**			
	SOCIAL REHABILITATION SERVICES		0	
	SOCIAL REHABILITATION CONSULTANT	XVIII B 45-2	3,358	
	SOCIAL WORKER	XVIII B 45-2	0	

9				26,579
	MEDICAL DIRECTOR			
	MEDICAL DIRECTOR FEES	XVIII B 36-2	31,500	31,500

13				3,358
	NURSE AIDE TRAINING			
	NURSE AIDE TRAINING COSTS	XIII	0	0

Facility Name & ID Number **BRIA OF PALOS HILLS** **#0051136** **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	0	0
	DIRECTORS FEES			
18	DIRECTORS FEES			0
19	**PROFESSIONAL SERVICES**			
	DATA PROCESSING	XIX C	11,990	
	ADMINISTRATIVE CONSULTANTS	XIX C	0	
	PROFESSIONAL FEES	XIX C	217,417	
	BOOKKEEPING/ADMINISTRATIVE SERVICES		43,450	272,857
20	**FEES,SUBSCRIPTIONS,PROMOTIONS**			
	ENTERTAINMENT & MARKETING	VI 19 XIX F	0	
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	39,532	
	EMPLOYEE WANT ADS	XIX F	35,076	
	CONTRIBUTIONS	VI 20 XIX F	0	
	DUES & SUBSCRIPTIONS	XIX F	17,529	
	LICENSES & PERMITS	XIX F	7,115	
	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	8,349	
	HEALTH CARE WORKER BACKGROUND CHEC	XIX F		
	PATIENT BACKGROUND CHECKS	XIX F	3,250	
				110,851
21	**CLERICAL & GENERAL OFFICE EXPENSES**			
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)		1,289	
	EQUIPMENT REPAIR & MAINTENANCE		67,504	
	OUTSIDE CLERICAL SERVICES		0	
	PENALTIES / OVERDRAFT CHARGES	VI 18	140	
	HOME OFFICE EXPENSE		0	
	THEFT & DAMAGE LOSS		0	
	TELEPHONE		42,357	

LINE		SCHED REF		TOTAL
22	**EMPLOYEE BENEFITS & PAYROLL TAXES**			
	FICA TAXES	XIX D	280,880	
	UNEMPLOYMENT COMPENSATION	XIX D	83,089	
	WORKERS COMPENSATION INSURANC	XIX D	159,114	
	HOSPITALIZATION INSURANCE	XIX D	101,493	
	EMPLOYEE BENEFITS - OTHER	XIX D	12,700	
	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	
				637,276
23	**INSERVICE TRAINING & EDUCATION**			
	EDUCATION & SEMINARS		8,462	
				8,462
24	**TRAVEL & SEMINARS**			
	EDUCATION & SEMINARS	XIX G	0	
	TRAVEL	XIX G	0	
				0
25	**ADMIN. STAFF TRANSPORTATION**			
	TRANSPORTATION - STAFF		11,465	
				11,465
26	**INSURANCE - PROP. LIAB & MALPRACTICE**			
	GENERAL INSURANCE		273,734	
				273,734
27	**OTHER**			
	BAD DEBTS	VI 24	563,235	
				563,235

GRAND TOTAL COLUMN 3 OTHER **3,490,048**

MESSENGER SERVICE	5,447	
		116,737

BRIA OF PALOS HILLS
SCHEDULES
12/31/2015

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

TOTAL FOOD PURCHASE	305
LESS SALES TAX	(117)
NET FOOD	188
TOTAL PATIENT CENSUS	45,689
TIMES 3 MEALS PER DAY	3
TOTAL PATIENT MEALS	137,067
ADD # EMPLOYEE MEALS/DAY	
TIMES # DAYS	365
TOTAL EMPLOYEE MEALS	0
PATIENT MEALS	137,067
ADD EMPLOYEE MEALS	0
TOTAL MEALS/YEAR	137,067
NET FOOD	188
DIVIDE TOTAL MEALS/YEAR	137,067
COST PER MEAL	0.00
TIMES EMPLOYEE MEALS	0
EMPLOYEE MEAL RECLASSIFICATION	**0**

BRIA OF PALOS HILLS
LEGAL INVOICES SCHEDULES
12/31/2015

DATE	FIRM NAME	DESCRIPTION OF SERVICES	AMOUNT
1/31/2015	STONE, MCGUIRE & SIEGEL	COMPLIANCE LEGAL	2,309
2/28/2015	STONE, MCGUIRE & SIEGEL	COMPLIANCE LEGAL	1,305
3/31/2015	STONE, MCGUIRE & SIEGEL	COMPLIANCE LEGAL	538
4/30/2015	STONE, MCGUIRE & SIEGEL	COMPLIANCE LEGAL	955
5/31/2015	STONE, MCGUIRE & SIEGEL	COMPLIANCE LEGAL	680
6/30/2015	STONE, MCGUIRE & SIEGEL	COMPLIANCE LEGAL	455
7/31/2015	STONE, MCGUIRE & SIEGEL	COMPLIANCE LEGAL	823
8/31/2015	STONE, MCGUIRE & SIEGEL	COMPLIANCE LEGAL	615
9/30/2015	STONE, MCGUIRE & SIEGEL	COMPLIANCE LEGAL	943
10/31/2015	STONE, MCGUIRE & SIEGEL	COMPLIANCE LEGAL	515
11/30/2015	STONE, MCGUIRE & SIEGEL	COMPLIANCE LEGAL	2,328
12/31/2015	STONE, MCGUIRE & SIEGEL	COMPLIANCE LEGAL	1,119
2/2/2015	GARY A. WEINTRAUS,P.C.	GENERAL COUNSELING	443
2/2/2015	GARY A. WEINTRAUS,P.C.	GENERAL COUNSELING	649
3/2/2015	GARY A. WEINTRAUS,P.C.	GENERAL COUNSELING	384
3/1/2015	GARY A. WEINTRAUS,P.C.	GENERAL COUNSELING	384
4/2/2015	GARY A. WEINTRAUS,P.C.	GENERAL COUNSELING	384
4/1/2015	GARY A. WEINTRAUS,P.C.	GENERAL COUNSELING	325
5/4/2015	GARY A. WEINTRAUS,P.C.	GENERAL COUNSELING	207
7/2/2015	GARY A. WEINTRAUS,P.C.	GENERAL COUNSELING	472
8/3/2015	GARY A. WEINTRAUS,P.C.	GENERAL COUNSELING	295
9/2/2015	GARY A. WEINTRAUS,P.C.	GENERAL COUNSELING	384
12/2/2015	GARY A. WEINTRAUS,P.C.	GENERAL COUNSELING	443
8/22/2014	HEPLERBROOM	RESIDENT ESTATE	706
9/24/2014	HEPLERBROOM	RESIDENT ESTATE	1,933
10/22/2014	HEPLERBROOM	RESIDENT ESTATE	261
11/21/2014	HEPLERBROOM	RESIDENT ESTATE	529
12/18/2014	HEPLERBROOM	RESIDENT ESTATE	320
2/26/2015	HEPLERBROOM	RESIDENT ESTATE	2,135
4/29/2015	HEPLERBROOM	RESIDENT ESTATE	3,219

4/1/2015	HEPLERBROOM	RESIDENT ESTATE	2,780
5/27/2015	HEPLERBROOM	RESIDENT ESTATE	5,924
6/26/2015	HEPLERBROOM	RESIDENT ESTATE	4,507
7/23/2015	HEPLERBROOM	RESIDENT ESTATE	1,780
8/25/2015	HEPLERBROOM	RESIDENT ESTATE	3,338
9/25/2015	HEPLERBROOM	RESIDENT ESTATE	2,315
8/21/2015	HALL PRANGLE & SCHOONVELD	RESIDENT ESTATE	928
8/21/2015	HALL PRANGLE & SCHOONVELD	RESIDENT ESTATE	1,626
9/30/2015	HALL PRANGLE & SCHOONVELD	RESIDENT ESTATE	5,225
10/29/2015	HALL PRANGLE & SCHOONVELD	RESIDENT ESTATE	461
11/24/2015	HALL PRANGLE & SCHOONVELD	RESIDENT ESTATE	2,002
12/15/2015	HALL PRANGLE & SCHOONVELD	RESIDENT ESTATE	3,711
3/31/2015	MEYERS & FLOWERS	GUARDIANSHIP	41
2/11/2015	SKIDELSKY & ASSOCIATES	REAL ESTATE TAX REDUCTION FEE	34,316
5/19/2015	SKIDELSKY & ASSOCIATES	REAL ESTATE TAX REDUCTION FEE	10,697
11/18/2015	SKIDELSKY & ASSOCIATES	REAL ESTATE TAX SPECIFIC OBJECTIONS FEE	220
1/21/2015	CHUBB GROUP OF INSURANCE COMPANIES	GENERAL LITIGATION & COLLECTIONS	1,668
7/16/2015	CHUBB GROUP OF INSURANCE COMPANIES	GENERAL LITIGATION & COLLECTIONS	39
3/15/2015	OMNICARE	SETTLEMENT	10,000
4/1/2015	RESIDENTS ESTATE	SETTLEMENT	75,000
TOTAL			**192,629**

Facility Name & ID Number **BRIA OF PALOS HILLS** **#0051136** **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			51,181	51,181		51,181	47,145	98,326			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			15,954	15,954		15,954	11,581	27,535			32
33	Real Estate Taxes							413,748	413,748			33
34	Rent-Facility & Grounds			532,640	532,640		532,640	(532,640)				34
35	Rent-Equipment & Vehicles			21,664	21,664		21,664	545	22,209			35
36	Other (specify):*							1,719	1,719			36
37	**TOTAL Ownership**			621,439	621,439		621,439	(57,902)	563,537			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		144,081	555,800	699,881		699,881		699,881			39
40	Barber and Beauty Shops			20	20		20		20			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			366,319	366,319		366,319		366,319			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		144,081	922,139	1,066,220		1,066,220		1,066,220			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,722,909	528,573	5,033,626	9,285,108		9,285,108	(613,307)	8,671,801			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 PALOS HILLS # 0051136 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	4,621	30		9
10	Interest and Other Investment Income	(334)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(117)	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	(140)	21		18
19	Entertainment		20		19
20	Contributions	(8,349)	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	(563,235)	27		24
25	Fund Raising, Advertising and Promotional	(39,532)	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	(67,152)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (674,238)		$	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)	60,931		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 60,931		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (613,307)		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 PALOS HILLS

ID# 0051136

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	MARKETING SALARIES	$ (61,908)	21	1
2	CHICAGO BULLS TICKETS	(5,244)	22	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**	(67,152)		49

STATE OF ILLINOIS | Summary A

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	4,402	0	0	0	0	0	0	0	0	4,402	1
2	Food Purchase	(117)	0	0	0	0	0	0	0	0	0	0	(117)	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	165	0	0	0	0	0	0	0	0	165	5
6	Maintenance	0	0	323	0	0	0	0	0	0	0	0	323	6
7	Other (specify):*	0	0	120	0	0	0	0	0	0	0	0	120	7
8	**TOTAL General Services**	(117)	0	5,010	0	0	0	0	0	0	0	0	4,893	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	44,386	0	0	0	0	0	0	0	0	44,386	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	44,386	0	0	0	0	0	0	0	0	44,386	16
	C. General Administration													
17	Administrative	0	0	7,865	0	0	0	0	0	0	0	0	7,865	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	(43,450)	28,926	0	0	0	0	0	0	0	0	(14,524)	19
20	Fees, Subscriptions & Promotions	(47,881)	0	3,540	0	0	0	0	0	0	0	0	(44,341)	20
21	Clerical & General Office Expenses	(62,048)	0	56,082	0	0	0	0	0	0	0	0	(5,966)	21
22	Employee Benefits & Payroll Taxes	(5,244)	0	0	0	0	0	0	0	0	0	0	(5,244)	22
23	Inservice Training & Education	0	0	686	0	0	0	0	0	0	0	0	686	23
24	Travel and Seminar	0	0	4,383	0	0	0	0	0	0	0	0	4,383	24
25	Other Admin. Staff Transportation	0	0	553	0	0	0	0	0	0	0	0	553	25
26	Insurance-Prop.Liab.Malpractice	0	0	440	0	0	0	0	0	0	0	0	440	26
27	Other (specify):*	(563,235)	0	14,699	0	0	0	0	0	0	0	0	(548,536)	27
28	**TOTAL General Administration**	(678,408)	(43,450)	117,174	0	0	0	0	0	0	0	0	(604,684)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(678,525)	(43,450)	166,570	0	0	0	0	0	0	0	0	(555,405)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 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 D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	4,621	41,967	557	0	0	0	0	0	0	0	0	47,145	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(334)	11,784	131	0	0	0	0	0	0	0	0	11,581	32
33	Real Estate Taxes	0	413,236	512	0	0	0	0	0	0	0	0	413,748	33
34	Rent-Facility & Grounds	0	(532,640)	0	0	0	0	0	0	0	0	0	(532,640)	34
35	Rent-Equipment & Vehicles	0	0	545	0	0	0	0	0	0	0	0	545	35
36	Other (specify):*	0	0	1,719	0	0	0	0	0	0	0	0	1,719	36
37	TOTAL Ownership	4,287	(65,653)	3,464	0	0	0	0	0	0	0	0	(57,902)	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)	(674,238)	(109,103)	170,034	0	0	0	0	0	0	0	0	(613,307)	45

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 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	$ 532,640	PM NURSING & REHAB		$	$ (532,640)	1
2	V	30	DEPRECIATION				41,967	41,967	2
3	V	32	INTEREST EXPENSE				4,874	4,874	3
4	V	32	AMORT LOAN COST				6,910	6,910	4
5	V	33	REAL ESTATE TAXES				413,236	413,236	5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V	19	BOOKKEEPING/ADMINISTRATIVE SER	43,450	BRIA HEALTH SERVICES, LLC			(43,450)	11
12	V								12
13	V								13
14	Total			$ 576,090			$ 466,987	$ * (109,103)	14

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 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		$ 7,865	$ 7,865	15
16	V	10	SALARIES-MDS/NURSING				43,594	43,594	16
17	V	1	SALARIES-DIETARY				4,402	4,402	17
18	V	21	SALARIES-PURCHASING D.SEGAL				8,804	8,804	18
19	V	21	SALARIES-CLERICAL				36,428	36,428	19
20	V	19	ADM CONSULT-D.SEGAL				7,396	7,396	20
21	V	19	ADM CONSULT-F.BERKOVITS				17,608	17,608	21
22	V	5	UTILITIES				165	165	22
23	V	6	MAINTENANCE				323	323	23
24	V	7	SCAVENGER				120	120	24
25	V	10	NURSING CONSULTANT				792	792	25
26	V	19	PROFESSIONAL FEES				3,922	3,922	26
27	V	20	WANT ADS/BACKGR CKS				3,540	3,540	27
28	V	21	OFFICE EXPENSE				10,850	10,850	28
29	V	23	SEMINARS				686	686	29
30	V	24	TRAVEL				4,383	4,383	30
31	V	25	STAFF TRANSPORTATION				553	553	31
32	V	26	INSURANCE				440	440	32
33	V	27	EMPLOYEE BENEFITS				14,699	14,699	33
34	V	30	DEPRECIATION				557	557	34
35	V	32	INTEREST				131	131	35
36	V	33	RE TAX				512	512	36
37	V	36	OFFICE RENT-HINSDALE MGMT				1,719	1,719	37
38	V	35	STORAGE FEES/AUTO LEASE				545	545	38
39	Total			$			$ 170,034	$ * 170,034	39

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 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	16.67	BRIA OF CAHOKIA	CAHOKIA	WEISS MGMT		MANAGEMENT/	2
3	NATAN WEISS	16.67			GROUP, INC	LINCOLNWOOD	CLERICAL	3
4	AVRUM WEINFELD	16.67	BRIA OF BELLEVILLE	BELLEVILLE				4
5	DEANNA KAPLAN	49.99			BRIA HEALTH		MANAGEMENT	5
6			BRIA OF CHICAGO HEIGHTS	SOUTH CHICAGO	SERVICES, LLC	LINCOLNWOOD	SERVICES	6
7				HEIGHTS				7
8					PM NURSING &		REAL ESTATE	8
9			BRIA OF FOREST EDGE	CHICAGO	REHAB	LINCOLNWOOD		9
10								10
11			BRIA OF GENEVA	GENEVA				11
12								12
13			LAKE PARK CENTER	WAUKEGAN				13
14								14
15			BRIA OF RIVER OAKS	BURNHAM				15
16								16
17			BRIA OF WESTMONT	WESTMONT				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 PALOS HILLS # 0051136 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 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	DANIEL WEISS	SHAREHOLDER	ADMINISTRATIV	16.67		10	11.11		$		1
2					SEE						2
3	NATAN WEISS	CFO	FINANCE/MGMT	16.67	ATTACHED	10	13.51				3
4					SCHEDULE						4
5	AVRUM WEINDFELD	SHAREHOLDER	ADMINISTRATIV	16.67		15	13.76	SALARY	7,865	17-7	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 7,865		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 PALOS HILLS # 0051136 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

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

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

	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	45,689	$ 7,865	1
2	10	SALARIES-MDS/NURSING	CENSUS DAYS	518,943	9	495,144	495,144	45,689	43,594	2
3	1	SALARIES-DIETARY	CENSUS DAYS	518,943	9	50,000	50,000	45,689	4,402	3
4	21	SALARIES-PURCHASING D.SEGA	CENSUS DAYS	518,943	9	100,000	100,000	45,689	8,804	4
5	21	SALARIES-CLERICAL	CENSUS DAYS	518,943	9	413,753	413,753	45,689	36,428	5
6	19	ADM CONSULT-D.SEGAL	CENSUS DAYS	518,943	9	84,000		45,689	7,396	6
7	19	ADM CONSULT-F.BERKOVITS	CENSUS DAYS	518,943	9	200,000		45,689	17,608	7
8	5	UTILITIES	CENSUS DAYS	518,943	9	1,870		45,689	165	8
9	6	MAINTENANCE	CENSUS DAYS	518,943	9	3,674		45,689	323	9
10	7	SCAVENGER	CENSUS DAYS	518,943	9	1,364		45,689	120	10
11	10	NURSING CONSULTANT	CENSUS DAYS	518,943	9	9,000		45,689	792	11
12	19	PROFESSIONAL FEES	CENSUS DAYS	518,943	9	44,548		45,689	3,922	12
13	20	WANT ADS/BACKGR CKS	CENSUS DAYS	518,943	9	40,209		45,689	3,540	13
14	21	OFFICE EXPENSE	CENSUS DAYS	518,943	9	123,241		45,689	10,850	14
15	23	SEMINARS	CENSUS DAYS	518,943	9	7,787		45,689	686	15
16	24	TRAVEL	CENSUS DAYS	518,943	9	49,783		45,689	4,383	16
17	25	STAFF TRANSPORTATION	CENSUS DAYS	518,943	9	6,276		45,689	553	17
18	26	INSURANCE	CENSUS DAYS	518,943	9	4,999		45,689	440	18
19	27	EMPLOYEE BENEFITS	CENSUS DAYS	518,943	9	166,949		45,689	14,699	19
20	30	DEPRECIATION	CENSUS DAYS	518,943	9	6,324		45,689	557	20
21	32	INTEREST	CENSUS DAYS	518,943	9	1,490		45,689	131	21
22	33	RE TAX	CENSUS DAYS	518,943	9	5,814		45,689	512	22
23	36	OFFICE RENT-HINSDALE MGMT	CENSUS DAYS	518,943	9	19,520		45,689	1,719	23
24	35	STORAGE FEES/AUTO LEASE	CENSUS DAYS	518,943	9	6,189		45,689	545	24
25	TOTALS					$ 1,931,267	$ 1,148,230		$ 170,034	25

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 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**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	RELATED PARTY: PM NURSING & REHAB						$	$			$	1
2	BANK FINANCIAL		X	MORTGAGE	$10,333.54	01/18/12	1,764,706		01/18/15	4.7500	4,874	2
3	AMORT LOAN COST		X	AMORT OVER 5 YEARS		07/01/12	17,500				6,910	3
4												4
5												5
	Working Capital											
6	BANK FINANCIAL	X		WORKING CAPITAL	DEMAND	08/01/10	750,000			PRIME+	13,092	6
7		X		INSURANCE FINANCING							2,862	7
8	RELATED PARTY ALLOCATION										131	8
9	TOTAL Facility Related				$10,333.54		$ 2,532,206	$			$ 27,869	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 2,532,206	$			$ 27,869	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 PALOS HILLS # 0051136 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

Item		Amount	Line
1. Real Estate Tax accrual used on 2014 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.)	$	413,236	2
3. Under or (over) accrual (line 2 minus line 1).	$	413,236	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.	$	413,236	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	Year	Amount	Line
	2010	255,263	8
	2011	30,535	9
	2012	352,284	10
	2013	350,701	11
	2014	413,236	12

FOR BHF USE ONLY

Line	Description		Line
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 PALOS HILLS COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0051136

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.	23-14-224-003-0000	NURSING HOME	$ 7,436.69	$ 7,436.69
2.	23-14-224-004-0000	NURSING HOME	$ 7,436.69	$ 7,436.69
3.	23-14-224-011-0000	NURSING HOME	$ 7,396.19	$ 7,396.19
4.	23-14-224-012-0000	NURSING HOME	$ 8,947.99	$ 8,947.99
5.	23-14-224-017-0000	NURSING HOME	$ 382,018.55	$ 382,018.55
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 413,236.11	$ 413,236.11

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 PALOS HILLS # 0051136 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 46,000 B. General Construction Type: Exterior BRICK Frame Number of Stories 1

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

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

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

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	LAND		2012	$ 812,700	1
2					2
3	TOTALS			$ 812,700	3

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 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	203		2012		$ 1,636,707	$ 41,967	27.5	$ 41,967	$	$ 124,152	4
5											5
6											6
7											7
8	RELATED PARTY ALLOCATION				7,905	162		162			8
	Improvement Type**										
9	ROOF TOP AIR CONDITION			2010	9,124	686	5	686		9,124	9
10	LOBBY: MILLWORK,CROWN MOLDING,REPLACE OUTLETS,										10
11	WALLCOVERING										11
12	CORRIDOR #1:CEILING TILE,HANDRAILS,PAINTING WALLS,										12
13	MILLWORK										13
14	CORRIDOR #2:CEILING TILE,HANDRAILS,MILLWORK,LIGHT										14
15	FIXTURE										15
16	THERAPY AND RESIDENT ROOMS;CEILING TILE,WINDOW										16
17	TREATMENTS,FLOORING,WALLCOVERING, LIGHT FIXTURES,										17
18	INSTALL NEW VCT AND COVE BASE			2010	60,347	2,194	27.5	2,194		11,334	18
19	SOUTH HALL, NORTH/DINING, BEATY SHOP-PAINTING			2011	12,000	1,382	5	1,382		11,308	19
20	PHONE ROOM AREA-INSTALL NEW WIREGLASS WINDOW;										20
21	DINING ROOM-CEILING TILE,WALLCOVERING,CHAIR RAIL'										21
22	BUILD TWO NEW WALLS;										22
23	THERAPY ROOM-INSTALL NEW DOOR,PAINT WALLS;										23
24	RESIDENT BATHROOMS-PAINT,CEILINGS, COVE BASE;										24
25	RECETTION AREA-DEMOLISH TWO WALLS,INSTALL NEW										25
26	COUNTERTOP, PAINT;										26
27	ADMISSION OFFICE-BUID NEW WALL,WALLCOVERING ,PAINT										27
28	INSTALLATION OF WINDOW TREATMENTS,ROLLER SHADES,										28
29	CUBICLE CURTAINS			2011	35,514	1,291	27.5	1,291		6,186	29
30	NORTH HALL, FRONT HALL-PAINTING			2011	13,350	1,538	5	1,538		12,581	30
31	INSTALL ANTI-FREEZE SYSTEM BELOW CANOPY			2011	5,135	187	27.5	187		927	31
32	INSTALL INTELLIGENT PHOTO DETECTOR			2011	7,998	291	27.5	291		1,443	32
33	LOBBY-INSTALL NEW CERAMIC TILE, MILLWORK, GROUT			2011	8,537	310	27.5	310		1,408	33
34	PARKING LOT-PAVED WITH 1.5" OF NEW ASPHALT			2011	29,850	1,990	15	1,990		8,789	34
35	INSTALL FIVE DELAYED EGRESS LOCKS-DOUBLE & SINGLE			2011	8,368	304	27.5	304		1,305	35
36	REPLACED 4 DEFECTIVE MOTORS ON EXHAUST FANS			2011	2,622	95	27.5	95		392	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

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	REROOFED PROPERTY USING SINGLE PLY MODIFIED		$	$		$	$	$	37
38	BITUMEN; INSTALL 6 NEW RETRO FIT DRAINS	2011	35,700	1,298	27.5	1,298		5,246	38
39	INSTALLATION AND WIRING FOR WAP'S	2012	4,730	172	27.5	172		667	39
40	CORRIDOR-HANDRAILS, CORNER GUARDS	2012	5,225	190	27.5	190		720	40
41	REPLACEMENT OF A/C SOUTHEAST UNIT COMPRESSOR	2012	2,618	151	5	151		2,392	41
42	APPLIED A PATCH TO THE FIELD OR WALL FLASHINGS	2012	2,800	102	27.5	102		336	42
43	NURSES STATION; 2 BATHROOMS; NOTRH, WEST, SOUTH								43
44	CORRIDORS; CAFETERIA-INSTALL NEW CERAMIC TILE,								44
45	VCT AND MILLWORK	2013	36,893	1,342	27.5	1,342		3,970	45
46	APPLIED A PATCH TO THE FIELD USING SPMB OR WALL								46
47	FLASHING-EAST, SOUTH WING	2013	3,650	133	27.5	133		327	47
48	TUB ROOM; TRAINING TOILET; 2 SMALL SHOWER ROOMS								48
49	INSTALLATION OF CERAMIC FLOOR TILE	2013	18,583	676	27.5	676		1,549	49
50	FIRE SPRINKLER SYSTEM REPAIR-LABOT AND MATERIAL								50
51	TO COMPLETE WORK	2013	10,120	368	27.5	368		843	51
52	ALZHEIMERS DINING ROOM; SOUTH CORRIDOR; NORTH								52
53	SHOWER ROOM-INSTALL NEW VCT & MILLWORK	2013	26,867	977	27.5	977		2,158	53
54	REROOFED PROPERTY USING SINGLE PLY MODIFIED								54
55	BITUMEN ON FRONT PORTION OF THE CENTER AND								55
56	SOUTH WING	2013	79,040	2,874	27.5	2,874		6,347	56
57	REPLACEMENT OF A/C UNIT IN NORTH DIALYSIS ROOM	2013	8,602	313	27.5	313		691	57
58	INSTALL NEW FIRE ALARM SYSTEM; SMOKE DETECTOR								58
59	BASE	2013	24,108	877	27.5	877		1,937	59
60	REPLACE WITH NEW PIPE AND FITTINGS OF THE SEWER								60
61	LINE' TWO SEPARATE TRENCH EXCAVATIONS	2013	8,425	306	27.5	306		650	61
62	INSTALLED NEW WHITE GRANULATED SPMB FLASHING								62
63	AND GRAVEL STOP-REMOVED EXISTING ROOF	2014	10,150	369	27.5	369		661	63
64	NORTHEAST DINING ROOM-INSTALLATION OF BUMPER								64
65	GUARD & CHAIR RAIL	2014	3,428	125	27.5	125		224	65
66	INSTALL CONCRETE PAD DEMO; SPOT TUCKPOINT AND								66
67	RESET SILLS AROUD BLDG	2014	16,636	1,109	15	1,109		1,941	67
68	REMODEL 5 SHOWERS ROOMS: NEW TILE, WALLS,								68
69	LIGHT FIXTURES, PAINT CEILINGS, NEW FIRE DOOR	2014	44,975	1,635	27.5	1,635		2,657	69
70	TOTAL (lines 4 thru 69)		$ 2,180,007	$ 65,414		$ 65,414	$	$ 222,265	70

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 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	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 2,180,007	$ 65,414		$ 65,414	$	$ 222,265	1
2	INSTALLED NEW CONDENSING UNIT ON ROOF	2014	6,300	229	27.5	229		334	2
3	INSTALL ACCUTECH DEPARTURE ALERT SYSTEM FOR								3
4	FRONT & BACK DOOR; DELAY LOCKS ON DOUBLE DOOR	2014	11,599	422	27.5	422		545	4
5	WIRE UP 10 ROOMS	2015	3,500	111	27.5	111		111	5
6	INSTALLATION OF THE FIRE DOORS COMING FROM								6
7	THE KITCHEN	2015	3,835	64	27.5	64		64	7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,205,241	$ 66,240		$ 66,240	$	$ 223,319	34

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 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	$ 225,537	$ 16,462	$ 30,586	$ 14,124	3-10	$ 99,052	71
72	Current Year Purchases	17,680	10,608	1,105	(9,503)	8	1,105	72
73	Fully Depreciated Assets							73
74	RELATED PARTY SL DEPRECIATION		395	395				74
75	TOTALS	$ 243,217	$ 27,465	$ 32,086	$ 4,621		$ 100,157	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)	$ 3,261,158	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 93,705	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 98,326	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 4,621	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 323,476	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 PALOS HILLS # 0051136 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: $ 21,664 Description: SEE ATTACHED SCHEDULE
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19			N/A		19
20					20
21	TOTAL		$	$	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 PALOS HILLS # 0051136 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 PALOS HILLS # 0051136 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		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	$		$ 186,810	$		$ 186,810	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			101,976			101,976	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			267,014			267,014	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				122,918		122,918	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): RADIOLOGY, LAB	39-2					13,197		13,197	12
13	I.V.THERAPY, RENTALS, Other (specify): MEDICAL SUPPLIES	39-2					7,966		7,966	13
14	TOTAL			$		$ 555,800	$ 144,081		$ 699,881	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 PALOS HILLS # 0051136 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	$ (157,075)	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 240,000)	3,476,994		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	183,385		6
7	Other Prepaid Expenses	64,890		7
8	Accounts Receivable (owners or related parties)	182,480		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,750,674	$	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	560,630		15
16	Equipment, at Historical Cost	243,217		16
17	Accumulated Depreciation (book methods)	(312,068)		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)**	$ 491,779	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,242,453	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,620,319	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	66,032		30
31	Accrued Taxes Payable (excluding real estate taxes)	25,844		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	DUE TO D. WEISS	595,000		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,307,195	$	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)**	$ 2,307,195	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,935,258	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,242,453	$	48

*(See instructions.)

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 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**	$ 2,088,853	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,088,853	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(153,595)	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)**	$ (153,595)	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)**	$ 1,935,258	24 *

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

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 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	$ 9,131,179	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 9,131,179	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***	334	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 334	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)**	$ 9,131,513	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,609,569	31
32	Health Care	3,504,476	32
33	General Administration	2,483,404	33
	B. Capital Expense		
34	Ownership	621,439	34
	C. Ancillary Expense		
35	Special Cost Centers	699,901	35
36	Provider Participation Fee	366,319	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,285,108	40
41	**Income before Income Taxes (line 30 minus line 40)****	(153,595)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (153,595)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 6,130,126	44
45	Private Pay - Net Inpatient Revenue	407,380	45
46	Medicare - Net Inpatient Revenue	2,333,677	46
47	Other-(specify) HOSPICE/INSURANCE/ETC	180,282	47
48	Other-(specify) MANAGED CARE	79,714	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 9,131,179	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? YES 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 PALOS HILLS # 0051136 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	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,104	2,112	$ 109,007	$ 51.61	1
2	Assistant Director of Nursing	2,784	2,840	131,677	46.37	2
3	Registered Nurses	8,799	9,019	283,627	31.45	3
4	Licensed Practical Nurses	33,581	34,750	890,791	25.63	4
5	CNAs & Orderlies	98,477	102,793	1,232,438	11.99	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	9,882	10,332	125,840	12.18	10
11	Social Service Workers	7,306	7,621	135,006	17.71	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	9,428	9,897	124,487	12.58	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,072	2,072	125,206	60.43	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	15,924	16,459	334,799	20.34	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	1,417	1,494	26,246	17.57	31
32	Other Health Ca Care Plan Coord	5,879	6,255	203,785	32.58	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	197,653	205,644	$ 3,722,909 *	$ 18.10	34

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

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	M	$ 0	1-3	35
36	Medical Director	O	31,500	9-3	36
37	Medical Records Consultant	N	1,110	10-3	37
38	Nurse Consultant	T	0	10-3	38
39	Pharmacist Consultant	H	14,515	10-3	39
40	Physical Therapy Consultant	L	18,437	10a-3	40
41	Occupational Therapy Consultant	Y	10,496	10a-3	41
42	Respiratory Therapy Consultant		3,843	10a-3	42
43	Speech Therapy Consultant	F	3,364	10a-3	43
44	Activity Consultant	E	3,350	11-3	44
45	Social Service Consultant	E	3,358	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 89,973		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	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

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
MATTHEW GIDLEY	ADMINISTRATOR	0	$ 125,206
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 125,206

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
ALPHA DATA SERVICES	DATA PROCESSING	$ 8,103
NATIONAL DATACARE SERV	DATA PROCESSING	3,887
KBKB, LTD	ACCOUNTING FEES	17,700
RICHARD PEELO & ASSOCIAT	MEDICARE CONSULTANT	4,500
PERSONNEL PLANNERS	UC CONSULTANT	2,588
BRIA HEALTH SERVICES	BOOKKEEPING/ADMIN	43,450
LEGAL FEES	SEE SCHEDULE ATTACHED	192,629
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 272,857

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 159,114
Unemployment Compensation Insurance	83,089
FICA Taxes	280,880
Employee Health Insurance	101,493
Employee Meals	0
Illinois Municipal Retirement Fund (IMRF)*	
EMPLOYEE BENEFITS - OTHER	12,700
EMPLOYEE PHYSICAL EXAMS	0
PENSION/PROFIT SHARING PLANS	0
INSURANCE - EXECUTIVE LIFE	0
CHICAGO BULLS TICKETS	(5,244)
INSURANCE - EXECUTIVE LIFE VI 21	0
TOTAL (agree to Schedule V, line 22, col.8)	$ 632,032

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	35,076
Health Care Worker Background Check	0
(Indicate # of checks performed)	
Patient Background Checks 230	3,250
TRUST/FRANCHISE/CONTRIB/ETC	8,349
MARKETING/ADV/PROMO	39,532
LICENSES/DUES/SUBSCRIPTIONS	22,654
MGMT CO ALLOC	3,540
TRUST/FRANCHISE/CONTRIB/ETC	(8,349)
Less: Public Relations Expense	(0)
Non-allowable advertising	(39,532)
Yellow page advertising	(0)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 66,510

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
MGMT CO ALLOC	4,383
Seminar Expense	
	0
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4,383

**See instructions.

Facility Name & ID Number BRIA OF PALOS HILLS # 0051136 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		$		$	$	$	$	$	$	$	$	$

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? If YES, give association name and amount. IL COUNCIL ON LONG TERM CARE $ 8,349

(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? ______ 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. $ 28,392 Line 10-2

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

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

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

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES X NO ______ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
PALOS HILLS EXTENDED CARE LLC, IDPH #0046029 07/01/2010

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ 366,319
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.